THE

MADRAS FINANCIAL AND ACCOUNT CODE AND THE MADRAS TREASURY CODE

EXPLANATORY MEMORANDA

MADRAS
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MEMORANDUM SHOWING THE RELATION BETWEEN THE RULES IN THE MADRAS FINANCIAL AND ACCOUNT CODE AND THOSE IN THE CIVIL ACCOUNT CODE ISSUED BY THE AUDITOR GENERAL, THE MADRAS TREASURY AND SUB-TREASURY MANUALS ISSUED BY THE ACCOUNTANT GENERAL, ETC.

1. The sanction required to amend any of the rules in this Code has been indicated in column 3 of this memorandum provided such amendments are not repugnant to any of the provisions of the Government of India Act, the Devolution Rules, the Fundamental Rules, the Audit Resolutions and other Statutory Rules and Orders issued by the Secretary of State or the Government of India. The Financial Rules may be altered only with the concurrence of the Finance Department. In interpreting the rules in this Code, it should not be assumed that they are mere compilations from the sources indicated in column 2 of this memorandum, as the rules in column 1 contain such further modifications as Government may have deemed fit to make (with the concurrence of the Accountant General or Auditor General in the case of accounts and audit rules) at the time of framing these rules.

2. The remarks in column 3 are based on the explanatory memoranda issued by the Auditor General to the Civil Account Code.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
	CHAPTER I.	
	GENERAL PRINCIPLES AND RULES.	
1 to 14-A ...	The definitions are all based on Statutory Rules and Orders and are self-explanatory.	
15	The article defines the primary responsibility of officers dealing with Government moneys. The sub-paragraph is based on G.O. No. 476, Financial, dated 14th June 1926.	The article is only an elaboration of the principles underlying T.Os. 7 and 27 (*a*). The portion relating to the accounts to be rendered to the Accountant General is an Auditor General's rule while the rest are financial rules of the local Government.

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Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
15-A ...	Embodies paragraph 488-A, Madras Treasury Manual.	This is a financial rule of the local Government.
16	Clause (*a*) is the same as Article 2, Civil Account Code, and clause (*b*) same as Article 6, Civil Account Code. Clause (*c*) is based on the opening sentence of paragraph 126 of the Government of India Public Works Account Code (paragraph 128, Madras Public Works Account Code).	Clause (*a*) is issued by the Controller of the Currency with reference to the Coinage and Currency Acts—*vide* Chapters IV and V, Resource Manual. Clause (*b*) contains the procedure prescribed by the Governor General in Council under T.O. 9 (*c*) and clause (*c*) forms part of the local Government's financial rules.
17	Same as Article 3, Civil Account Code.	These are financial rules of the local Government.
18	Is new and self-explanatory. These are custody rules for the guidance of departmental officers, similar to the subsidiary rles relating to treasuries framed under T.O. 10 (*a*) and embodied in Chapter III, Madras Treasury Code.	Do. do.
19	Same as the first clause of the first sentence of Article 1, Civil Account Code, which contains a fundamental principle to be observed in maintaining Government accounts.	This rule is issuable by the Auditor General as part of his instructions regarding the maintenance of accounts.
20-21 ...	Same as T.Os. 7-8 and Appendix A to the latter order. The note under Article 20 is based on paragraphs 494 and 498, Madras Treasury Manual.	The note contains a financial rule issued with the concurrence of the Governor General in Council. The account rules in Article 229, Madras Treasury Code, referred to therein are issuable by the Auditor General.
22	*Clause* (*a*) embodies relaxation (*b*) in Article 1, Civil Account Code, along with the local orders thereunder contained in paragraphs 1 and 6, Madras Treasury Manual, and G.Os. Nos. 711 and 635, Finance, dated 26th August 1925 and 6th August 1926.	These special relaxations are issuable by the Governor General in Council as special orders under the provisions contained in T.O. 7.

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Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
	Clauses (*b*) and (*e*) are substantially the same as relaxations (*c*) and (*d*) of Article 1, Civil Account Code read with paragraph 511 (*b*), Government of India Public Works Account Code. *Clauses* (*c*) and (*d*) embody the Government of India orders in paragraphs 1-B and 1-A, Madras Treasury Manual, as amended by G.O. No. 489, Revenue, dated 30th March 1925. *Clause* (*f*) is the same as relaxation (*e*) under Article 1, Civil Account Code.	
	Notes 1 and 2 under clause (*f*) are based on paragraphs 235, 241 and 242, Sub-Treasury Manual.	Note 1 is an Auditor General's rule. Note 2 is a financial rule of the local Government.
23-24 ...	Embody the rules under Article 4, Civil Account Code, and the local orders contained in paragraphs 7-10, Madras Treasury Manual.	These are financial rules of the local Government.
	The first sentence of Article 23 enunciates the principle that rules relating to deposit of cash chests and valuables in the treasury for safe custody are outside the scope of the Treasury Orders.	
25	Reproduces T.O. 9 (*a*). The note is self-explanatory.	
26	The first sub-paragraph is a brief *resume* of Article 16 ante and the second sub-paragraph embodies paragraph 13, Madras Treasury Manual, which contains the local orders relevant to rule 2 under Article 26, Civil Account Code. The note is the same as the first sentence of rule 4 under Article 266, Civil Account Code.	*First sub-paragraph.*—See remarks against Article 16. *Second sub-paragraph.*—A subsidiary rule of the Governor in Council under T.O. 9 (*a*). The *note* is a financial rule of the local Government.

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Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
27	The first sentence is taken from the first sentence of Article 5, Civil Account Code. The rest of the article is based on rule 1 under Article 5, Civil Account Code, and paragraph 49, Sub-Treasury Manual. Note 1 is based on rule 2 under Article 5, Civil Account Code, Note 2 on Note 1 under Article 409, Civil Account Code, Note 3 on paragraph 42, Sub-Treasury Manual and Note 4 on Article 399, Civil Account Code read with paragraph 474, Madras Treasury Manual.	These are subsidiary rules and orders issuable by the Governor in Council under T.O. 9 (*a*) in so far as they relate to provincial receipts.
28	Reproduces T.O. 9 (*b*). The note merely refers to the Civil Account Code for the rules under this T.O.	
29	Reproduces T.O. 9 (*c*), Articles 302, 304, 305 and 306, Civil Account Code. Footnote 1 is the same as paragraph 466-C, Madras Treasury Manual. and footnote 2 is based on paragraph 466-A, ibid.	The orders in the last sentence of Article 304, Civil Account Code, reproduced are issuable by the local Government as part of its financial rules, while the rest of the article and Articles 302, 305 and 306 can be altered only by the Governor General in Council.
29-A ...	This article is new and contains the general financial principles governing expenditure from public funds.	The first paragraph is a financial rule. The canons are taken from the Auditor General's rules issued by the Secretary of State in Council under Section 96-D (1) of the Government of India Act (see Appendix 1). The last paragraph is with reference to rule 11 (*b*) of the Auditor General's rules and is covered by T.O. 27 (*a*).
29-B ...	Embodies G.O. No. 330, Finance, dated 12th May 1927.	This is a financial rule of the local Government.

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Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
30	This is a new article and indicates generally where to look for the powers of the local Government and subordinate authorities to incur expenditure from provincial and central revenues. Clauses (*b*) and (*c*) are on the lines of Rule 2 of Chapter 1 of Part II of the Government of India Book of Financial Powers and help to define the limitations of the Madras Financial and Account Code, in regard to delegations, viz., that it is not the only authority for incurring expenditure. Isolated and unimportant delegations have been omitted from this Code and the orders conveying them would have to be preserved in the stock files of the offices concerned.	
30-A ...	Is based on Articles 190—192, 234 and 235, Civil Account Code.	Clauses (*a*) and (*b*) and the note are financial rules of the local Government. The first sentence of clause (*c*) is a restatement of rule 32 (i), (*ii*) of the Madras Legislative Council Rules. The rest of clause (*c*) and clause (*d*) are merely rules of reference.
30-B ...	Embodies Articles 193—194, Civil Account Code.	These are financial rules of the local Government.
30-C and D.	Embody Articles 229 and 231, Civil Account Code.	30-C. The first sentence is an Auditor General's rule. The rest is a financial rule of the local Government. 30-D is a financial rule of the local Government and issued in pursuance of rule 12 of the Auditor General's rules (Appendix I).
30-E ...	Is based on paragraph 513, Government of India Public Works Account Code.	These are rules issued by the Auditor General.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
30-F ...	Is based on Article 232, Civil Account Code, as amended by the recent orders of the Secretary of State embodied in paragraph 271-H, Madras Treasury Manual.	The rule regarding sanctions by the Secretary of State in Council is issuable by the Secretary of State in Council, while as regards sanctions accorded by the Government of India and the local Government the rule is issuable by the Government concerned.
30-G ...	The main article and note are the same as Article 233, Civil Account Code. Note 2 is based on paragraph 272, Madras Treasury Manual.	This contains a financial rule of the local Government.
31	Clause (*a*) is based on Note 4 under Article 8 (*c*), Civil Account Code. Clause (*b*) embodies Article 8 (*b*), Civil Account Code, so far as provincial transactions are concerned. Note (1) is based on the note under Article 8 (*b*), Civil Account Code, read with the note under paragraph 122-F (3), Madras Treasury Manual. This is the result of an agreement between the several railway companies and Government. Note (2) embodies a decision of the Government of India recorded in G.Os. Mis. No. 725, Finance, dated 15th September 1926 and Mis. No. 359, Finance, dated 20th May 1927. Note (3) embodies the rule in paragraph 14-B, Madras Treasury Manual.	These are financial rules of the local Government.
32	Embodies paragraph 14-C, Madras Treasury Manual.	Do do.
33	Embodies Article 8 (*c*), Civil Account Code.	Do. do.
34-35 ...	Embody paragraphs 14-A and 17, Madras Treasury Manual, as amended by G.O. No. 8, Finance, dated 5th January 1926	Do. do.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
36	This article merely explains the statutory position of the rules relating to the procedure for withdrawal of funds from the treasury and is self-explanatory.	
37, 38, 40 and 41.	Same as T.Os. 13, 14, 15 and 16.	
39	Reproduces Article 8 (*a*), Civil Account Code, and the note thereto.	The principle underlying these orders is the same as that underlying T.Os. 15—24.
42	Embodies the existing practice as gathered from paragraph 24 and Appendix A, Madras Treasury Manual, as also rule 1 under Article 13 (*g*), Civil Account Code.	These are subsidiary rules under T.O. 16.
43	The first sentence is the same as the first sentence of Article 9, Civil Account Code. The second sentence is taken from Article 11 (1), Civil Account Code. The rest of Article 11 and Article 12, Civil Account Code, have been codified in Appendix 3. The note is based on paragraphs 494 and 498, Madras Treasury Manual, and merely states a fact.	The first sentence is a rule issued under T.O. 16. The second sentence and Appendix 3 referred to are orders issued under the Stamp Act.
44	Embodies Articles 13 and 15, Civil Account Code, with slight verbal changes. Clause (*e*) under Article 13, Civil Account Code, has been amended so as to fit in with the local scheme for control of expenditure and embodied as clause (*l*). A reference to the rules regarding elimination of pies is also given.	These are subsidiary rules under T.O. 16.
45	Is merely an article of reference.	

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
45-A ...	The first paragraph deals with classes of officers drawing cheques on the treasury in general terms and merely states facts. The second paragraph combines the substance of Articles 31 and 32, Civil Account Code, and the rule under Article 437. Rule 1 is the same as rule 1 under Article 32, Civil Account Code.	These are subsidiary rules under T.O. 16.
46	Repeats T.O. 26. The note is based on paragraph 25-A, Madras Treasury Manual.	The first sentence of the note is a treasury procedure rule under T.O. 16, while the second sentence is a corollary of T.O. 26.
47	Based on Article 21, Civil Account Code and G.O. No. 715, Finance, dated 27th August 1925.	These are financial rules of the local Government.
48	Same as Article 271, Civil Account Code, except the first clause of the first sentence which follows from the rest of the article.	These are subsidiary rules under T.O. 16.
49	I. Repeats T.O. 25.	
	II. Based on the second sentence of Article 22, Civil Account Code, and paragraph 237-A, Madras Treasury Manual.	These are financial rules of the local Government.
	III. Embodies Article 23, Civil Account Code, and the notes thereunder. Note 3 has been amplified with reference to G.O. No. 877, Finance, dated 12th October 1922.	These are subsidiary rules under T.O. 16.
	IV. Contains an extract of Article 24, Civil Account Code, in so far as may be applicable to Civil Departments.	These are financial rules of the local Government.
	V. Reproduces Article 25, Civil Account Code.	Do. do.
	VI. Clauses (*a*) and (*b*) and Rule 1 thereunder are reproductions of Article 26, Civil Account Code, and Note 2 thereunder. The note embodies the orders in paragraph 294-B, Madras Treasury Manual.	These are subsidiary rules under T.O. 16.

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Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
50	Embodies Article 27, Civil Account Code, with slight verbal changes.	These are financial rules of the local Government.
51	Embodies the first sentence of paragraph 50, Madras Treasury Manual.	Do. do.
52	The first paragraph is a repetition of T.O. 17. The second paragraph reproduces the second sub-paragraph of Article 14, Civil Account Code.	The second paragraph is a financial rule of the local Government.
53–55 ...	Are T.Os. 23, 24 and 18.	
56–57 ...	These are based on Article 9, Civil Account Code, Notes 1 and 2, under Article 270, ibid, and paragraphs 294 and 303, Madras Treasury Manual, and 61 and 62, Sub-Treasury Manual.	These are subsidiary rules under T.Os. 16 and 18.
58	Embodies Article 10, Civil Account Code, which is the same as Article 272, Civil Account Code.	Contains subsidiary rules under T.O. 16.
59-60-A ...	Embody the latest orders on elimination of pies and annas from the Government Accounts contained in paragraphs 24-D to G and part of 243, Madras Treasury Manual. See also rules 7 and 20 (4) (*b*) of the G.P. fund rules.	These are financial rules of the local Government.
61	The first sentence of this article is the same as the first sentence of Article 93, Civil Account Code and enunciates the general principle underlying rules 1, 2, 4 and 5 thereunder.	The first sentence is a part of the Agency rules contained in Article 93, Civil Account Code. It may be issued by the local Government as a financial rule if and when permanent advances are provincialized.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
	The second sentence is based on, and follows the wording of, paragraph 171, Madras Public Works Account Code (same as paragraph 167, India Code) and fixes the responsibility for safe custody on the officers concerned.	The second sentence is a financial rule of the local Government and also covered by T.O. 27.
62	Same as Article 16, Civil Account Code.	These are financial rules of the local Government.
63	Repeats T.O. 27.	
64–65 ...	Reproduce the substance of the Government of India, Finance Department, Resolution quoted in Article 17, Civil Account Code.	The responsibility of drawing officers for any overcharge is covered by T.O. 27. The duty of the treasury officers to check bills prepared for payment are also defined by rules under Treasury Orders. The duties and responsibilities of countersigning officers and the question how far excess payments should be made good by either the treasury officer or the countersigning officer are regulated by the local Government's financial rules.
66	Embodies Article 18, Civil Account Code. The note is self-explanatory.	This is issued by the Auditor General.
67	This article states the principle underlying Article 19, Civil Account Code. Note 1 is Article 20, Civil Account Code, with slight verbal changes. Notes 2 and 3 are the same as rules 3 and 4 under Article 20, Civil Account Code.	The substantive rule is a rule of the local Government. The notes contain instructions which are covered by T.O. 28.
68	The first sentence is only an expansion of T.O. 27 (*a*). The second sentence contains a financial rule applicable to all payments which follows directly from T.O. 16. The note under the article provides for exceptional cases in which payee's acknowledgment cannot be taken.	These rules in so far as they relate to vouchers which are to be presented at treasuries are subsidiary rules under T.O. 16. In respect of other payments these rules are financial rules of the local Government.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
69	The first paragraph merely refers to Articles 43 and 44. The first sentence of the second paragraph is substantially the same as the note under Article 13, Civil Account Code. Rules I, II and III are also based on the principles contained in Article 13, Civil Account Code, and have been taken from paragraphs 152—154 of the Government of India Public Works Account Code, Rule 1 under paragraph 152 being slightly amplified with reference to clause (3) of note 1 under Article 198, Civil Account Code, and paragraph 17-A, Madras Treasury Manual.	See under Article 68.
70–71 ...	The procedure for the preservation and cancellation of vouchers is based generally on the principles underlying Articles 99 and 104, Civil Account Code, and G.O. No. 712, Finance, dated 9th September 1926—see also Article 166, Madras Financial and Account Code.	The rules in so far as they relate to vouchers submitted for audit and the certificate to be furnished to audit in respect of other vouchers are issuable by the Auditor General. The rest are financial rules of the local Government.
72	Embodies Article 29, Civil Account Code, along with the local orders contained in G.Os. No. 1205, Development, dated 9th September 1922, No. 532, Judicial, dated 1st October 1923, and No. 608, Finance (Codes), dated 28th July 1926. Exception 2 under Article 29, Civil Account Code, has been omitted with reference to G.O. No. 587, Finance, dated 22nd July 1926. Note (1) needs no explanation. Notes (2) and (3) are based on notes (1) and (2) under paragraph 265, Madras Treasury Manual.	These rules in so far as they relate to reports to the Accountant General are issuable as audit instructions by the Auditor General. The remaining are financial rules of the local Government.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
73	This is a new article based on G.O. No. 873, Finance (Codes), dated 22nd November 1926.	These are financial rules of the local Government.
74	Same as Article 30, Civil Account Code.	So far as these orders relate to accounts, they are issuable by the Auditor General and in so far as they relate to vouchers, the rules are subsidiary rules under T.O. 16.
74-A ..	This is a new article based on the recommendation of the Central Public Accounts Committee on the accounts of 1924–25, accepted by the Government of India. See paragraph 10 of the Government of India, Finance Department Resolution recorded in G.O. No. 421, Finance, dated 11th June 1927. The principles are accepted by the local Government also. The rules are self-explanatory.	These are financial rules of the local Government. The second sub-paragraph of paragraph 1 is merely a restatement of section 30 (2) of the Government of India Act.
75—81 ...	Based on G.O. No. 242, Finance (Codes), dated 2nd April 1927 and G.O. No. 408, Finance. dated 4th June 1927. The note under Article 77-A is based on B.S.O. 182 (3).	These are financial rules of the local Government.
82	Same as Article 33-A, Civil Account Code.	This is issued by the Auditor General.
83	Clause (i) is a redraft of paragraph 120, Madras Treasury Manual, and clause (ii) of item 69-B, Appendix F, Madras Treasury Manual. Clause (iii) is based on item 78-A, Appendix F, Madras Treasury Manual, and G.O. No. 1218, Finance, dated 13th December 1921. Clause (iv) is the same as note (3) under rule IV, Appendix 6, Civil Account Code, while the note thereunder is the same as paragraph 121-B, Madras Treasury Manual.	As the article itself explains, these are cases of mutual adjustments agreed upon between the Government of India and the local Governments.
84	The main article is the same as Article 223-A, Civil Account Code, slightly redrafted to make it clear that the principle of advance recovery applies to services rendered or supplies made not only to local bodies but also to private or public bodies and persons. The note merely cites a few common cases of recoverable expenditure referred to in the main article.	The rules are financial rules of the local Government.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
84-A ...	Embodies paragraph 291-A, Madras Treasury Manual.	These are financial rules of the local Government.
84-B ...	Based on paragraph 488, Madras Treasury Manual.	No remarks are called for.
84-C ...	Based on G.O. No. 504, Finance, dated 12th July 1927.	These are financial rules of the local Government.
84-D ...	Based on paragraph 21, Madras Treasury Manual.	This is an account rule of the Auditor General.
Annexure A.	Reproduces Annexure A to Chapter I, Civil Account Code.	See remarks against note 1 under Article 31.

CHAPTER II.

Departmental Receipts and their check.

85 ...	The main article and note 1 thereunder are based on Article 34, Civil Account Code, and paragraph 26, Madras Treasury Manual; Note 2 embodies the first sub-paragraph of paragraph 284, Madras Treasury Manual.	These are financial rules of the local Government. The statutory rules framed under section 96 (D) (1) of the Act provide that the Auditor General shall arrange that officers subordinate to him shall supply any information required by the local Government which can be obtained from the accounts maintained by him. So if the local Government requires any returns from accounting officers, the Auditor General will issue the necessary orders to have them sent to the controlling officers.
86 ...	This article is taken from paragraph 267, Madras Public Works Account Code.	These are financial rules of the local Government.
87 ...	This is a new article based on paragraph 262 of the Madras Public Works Account Code, intended to bring home to all departmental drawing officers their responsibility to recover rents.	Do. do.
88 ...	Embodies Article 439(*b*), Civil Account Code, and paragraph 269, Madras Public Works Account Code.	Do. do.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
89 ...	The first sentence is based on the principle underlying Article 34, Civil Account Code, and the second sentence of paragraph 26-B, Madras Treasury Manual. The rest of the article merely refers to F.R. 45 and subsidiary rules thereunder.	The first sentence is a financial rule of the local Government while the rest of the article are mere rules of reference.
90 ...	Based on orders in paragraph 35-B (*c*), Madras Treasury Manual, which have been rendered general in these rules.	The first paragraph relating to the submission of capital and revenue accounts of residences to the Accountant General is issuable by the Auditor General. The second paragraph is a financial rule of the local Government.
91 ...	The first paragraph and the note are based on the note to paragraph 35-B, Madras Treasury Manual. The second paragraph is based on G.Os. Nos. 450 W., dated 27th April 1923, 1995 P.H., dated 10th December 1923, and 1147 P.H., dated 5th June 1925.	These are financial rules of the local Government.
92 ...	Based on paragraph 26-B, Madras Treasury Manual.	This is a rule of classification and is therefore issuable by the Auditor General.
93--95 ...	These are based on Article 35, Civil Account Code, and the local orders contained in paragraphs 27--35, Madras Treasury Manual, as amended by G.Os. Nos. 229, Judicial, dated 1st June 1923, 3111, Judicial, dated 13th December 1920, and 2830, Law (Genl.), dated 8th September 1926.	The note under Article 94 and portions of Article 95 dealing with account classification and account adjustment and rule IV under Article 95 are made by the Auditor General. Portions of Article 95 which refer to fines creditable to local bodies, panchayats, etc., embody the orders issued under the Madras Town Nuisances Act and other relevant Acts. The rest of the rules are financial rules of the local Government.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
96 ...	This article is a redraft of paragraph 35-G, Madras Treasury Manual, with reference to the original orders.	The apportionment of the surcharge collected is under statute, and the account adjustment is alterable only with the concurrence of the Auditor General.
97-98 ...	Same as Articles 36 and 37, Civil Account Code.	The receipts referred to in these articles are audited by the Accountant General and the rules are issued by the Auditor General.
98-A ...	This is a redraft of paragraph 153-A, Madras Treasury Manual, indicating clearly the method of refund of the share of licence fees payable to the Municipal Councils.	The rules and orders referred to are statutory. The clause prescribing that the refund bills are presented by Divisional Magistrates is a subsidiary rule under T.O. 16.

CHAPTER III.

Claims of Government Servants—General.

99 ...	No explanation is called for.	
100 ...	Embodies Article 63, Civil Account Code, along with the relevant and up-to-date local orders contained in paragraphs 61 to 69, Madras Treasury Manual.	The instructions contained in this article in so far as they relate to schemes for revision of establishments to be submitted to the Secretary of State are alterable only by him. All other instructions are financial instructions of the local Government.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
101–102 ...	Based on Article 38, Civil Account Code, and the local orders contained in G.Os. Nos. 110 and 403, Finance, dated 11th February 1925 and 14th May 1926.	These are financial rules of the local Government.
103 ...	The article merely refers to subsidiary rules under T.O. 16 for the forms.	No remarks.
104 ...	Deals with the abstract and detailed Travelling Allowance Bill forms and embodies Article 76, Civil Account Code, with relevant portions of rules 4 and 5 of the Madras Travelling Allowance Rules.	The rules regarding the preparation and presentation of bills at the treasury are subsidiary rules under T.O. 16 and the rest are financial rules of the local Government.
105 ...	The introductory portion of this article explains the scope of T.Os. 18 and 19 and the subsidiary rules under F.R. 74.	
	Rules I and II embody the substantive rules in Articles 56 and 57, Civil Account Code. Rule VI is based on Article 58, Civil Account Code, and the rest on the local orders codified in paragraphs 52, 53, 54 and 81, Madras Treasury Manual.	Rules I to VII are subsidiary orders under T.O. 18.
106 ...	Same as Article 53, Civil Account Code, redrafted so as to cover *all* cases of absence out of India.	This is a financial rule of the local Government.
107 ...	Same as T.O. 22.	
108 ...	Same as Article 41, Civil Account Code. Note 4 is based on rule 2 under Article 70, Civil Account Code, and Note 5 is obvious.	These are rules issuable by the Auditor General under T.O. 22. Note 4 forms part of pension procedure rules issued by the Auditor General.
109 ...	Embodies Article 58, Civil Account Code, and so much of Article 59, Civil Account Code, as relates to officers of this Presidency.	These are subsidiary rules of the Governor in Council under T.O. 18. The exception is an Agency rule of the Governor General in Council.

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Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each aritcle.
110	Same as Article 79, Civil Account Code.	These are subsidiary rules under T.O. 18.
111	The substantive rules are the same as rule 2 under Article 38, Civil Account Code, while the note is rule 3 under Article 287, Civil Account Code.	The main article is a financial rule of the local Government, while the note is amendable by the Auditor General.
112	Embodies Article 39, Civil Account Code, excluding the rules relating to pension payments.	These are financial rules of the local Government.
113	Same as Article 40, Civil Account Code.	The orders are issuable by the Governor General in Council to the local Governments and to the Accountant General under Devolution Rule 5 and Rule 23 of the Statutory Rules framed under section 96 (D) (1) respectively.
114-115 ...	Embodies Articles 43 to 46, Civil Account Code, and note under Article 279, *ibid.*	These rules relate to central heads of account or central transactions and are therefore issuable by the Governor General in Council as Agency rules.
116—119 ...	Article 116 is based on paragraph 235(*f*), Madras Treasury Manual, and embodies the existing procedure in Madras.	These are orders under the Civil Procedure Code.
	Article 117 is the same as Article 76 of the Audit Code.	The main article is covered by section 60 of the Civil Procedure Code. The notes embody decisions thereunder.
	Article 118 embodies sub-paragraph 1 of paragraph 72, Madras Treasury Manual.	These are financial rules of the local Government.
	Article 119 is the same as Article 65, Civil Account Code.	Do.
119-A ...	Embodies paragraph 85-A, Madras Treasury Manual.	This rule is alterable only with the concurrence of the Auditor General—see footnotes 16 and 40 to Appendix 7 of the Audit Code.

CHAPTER IV.

Gazetted Officers' claims.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
120	Repeats T.O. 21.	
121	The main article is the same as Article 51, Civil Account Code. Note 1 embodies rule 3 under Article 267, Civil Account Code, and paragraph 287-A, Madras Treasury Manual and Note 2 is based on Articles 231–232, Audit Code.	The first paragraph is covered by T.O. 21. The instructions regarding issue of pay slips and the record of details of pay in last pay-certificates —vide last sentence of Note 2—are issuable by the Auditor-General under T.Os. 21 and 22. The rest of the rules form part of the subsidiary rules of the local Government under T.O. 16.
121-A ...	This is a reproduction of Article 51-A, Civil Account Code.	The first sentence is an instruction to Audit by the Auditor General. The second sentence is a financial rule of the local Government.
122	Embodies Article 47, Civil Account Code.	These are subsidiary rules of the local Government under T.O. 16.
123	Based on Articles 54 and 75, Civil Account Code.	These are subsidiary rules of the local Government under T.O. 16.
124	Based on Article 49, Civil Account Code, and the existing practice embodied in paragraphs 50, 50-A and 50-B, Madras Treasury Manual.	These rules in so far as they relate to preparation and presentation of bills, are subsidiary rules of the Governor in Council under T.O. 16; and those which deal with the question whether pay can be paid to a person other than the Government servant concerned and if so, under what circumstances, are financial rules of the local Government. In so far as the rules relate to payment of leave salary, they fall under Fundamental Rule 74.
125	Embodies the provisions of Article 42, Civil Account Code, and Instructions 7 to 9 of the Auditor General's instructions under Fundamental Rule 74 (embodied in Rule 36 of the local Government's subsidiary rules under Fundamental Rule 74 (*a*)—see part I of Annexure II to the Madras Edition of the Fundamental Rules).	The form of the indemnity bond is alterable by the local Government and the rules relating to their execution are financial rules.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
126	The main article is based on the 1st clause of Article 52, Civil Account Code, and the Note on Public Memorandum No. 2069-1, dated 29th June 1926.	The rule is partly covered by T.O. 5 (*c*) in so far as it relates to transfers of treasury charges. In regard to other cases, the rules are financial rules of the local Government.
127	The article is a redraft of paragraph 25-A, Madras Treasury Manual.	This is a financial rule of the local Government.

CHAPTER V.

Claims of Non-Gazetted Establishments.

128–129 ...	Embody Articles 60 and 61, Civil Account Code.	These are necessary for audit purposes and issuable by the Auditor General.
130	Embodies the first sentence of Article 62, Civil Account Code, amended with reference to G.O. No. 215, Finance, dated 26th March 1927. The detailed instructions for the preparation and transmission of annual returns are issued by the Accountant General separately.	Do.
131	Embodies Article 64, Civil Account Code, along with local orders contained in paragraph 70, Madras Treasury Manual, and existing practice. Rule 3 is based on Articles 502 and 503 of the Government of India, Public Works Account Code.	These are subsidiary rules under T.O. 16. To suit the requirements of audit in the case of establishments on time scale rates of pay, the forms of Pay Bill, Absentee Statement and Increment certificate may be amended in consultation with the Accountant General. See rule 4 under Article 64, Civil Account Code, 8th Edition, Reprint.
132	Same as Article 68, Civil Account Code.	

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Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
133	(*a*) The first sentence of this clause is a reproduction of the first sub-paragraph of Article 69, Civil Account Code. The rest of the clause is based on G.Os. No. 597, Finance, dated 27th July 1926 and No. 791, Public, dated 21st August 1926. See also letter from the Controller of Civil Accounts No. T-243, Admn.—295-27, dated 9th August 1927, recorded in G.O. No. 590, Finance, dated 19th August 1927.	These are subsidiary rules under T.O. 16.
	(*b*) Is a reproduction of paragraph 2 of G.O. No. 439, Public, dated 12th May 1926. (*c*) Is based on Article 69-A, Civil Account Code.	These are subsidiary rules under T.O. 16.
134	Embodies Article 66, Civil Account Code, with slight changes concurred in by the Accountant General.	Do.
135	Same as Article 67, Civil Account Code.	These are subsidiary rules under T.O. 16.
136 ...	Same as Article 72, Civil Account Code.	Do.
137	Combines the last sentence of Article 75, Civil Account Code, with the principles embodied in Article 78 *ibid* and the existing local practice.	Do.
138	A redraft of Article 77, Civil Account Code, embodying local practice as ascertained from the Accountant General.	These are subsidiary rules under T.O. 16. The last sentence contains Auditor General's orders.
139	Embodies the substance of paragraphs 82 and 83, Madras Treasury Manual, with the exception of the note under paragraph 82.	Subsidiary rules under T.O. 16.
140	Based on paragraph 90, Madras Treasury Manual. The last sentence is new.	These merely embody orders of the local Government.
141	The substantive rules are merely reproduced from Article 70, Civil Account Code, the last sentence of which has been partly replaced by a reference to T.O. 19, which covers it, cited in Article 105. The word 'etc.' has been added after 'pay' in the first line so as to cover the distribution of travelling allowances also to which the same rules apply—vide the last line of Article 75, Civil Account Code.	The rules relating to the responsibility of the drawer are covered by T.O. 27 (*a*); and the rest are financial rules of the local Government.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend the article.
	The note is based on Auditor General's letter No. 1320-A-Admn.—310-23, dated 9th November 1925, recorded in G.O. No. 468, Finance, dated 9th June 1926.	
142	Embodies Article 71, Civil Account Code.	These form part of the orders issued by the Auditor General for the guidance of officers in complying with audit requirements.
143—145 ..	Embody Articles 73 and 74, Civil Account Code, and the local orders contained in paragraph 91-C, Madras Treasury Manual.	

CHAPTER VI.

Contingent Charges.

146	Based on introductory note 2 to Chapter 6, Civil Account Code and G.O. No. 168, Finance, dated 8th March 1927, generally.	These are financial rules of the local Government.
146-A ...	Based on Article 81, Civil Account Code.	
147	Based on Article 83, Civil Account Code. The note and the exception thereunder are based on the substantive rule in Article 100, Civil Account Code, and exception (*a*) thereunder.	These are financial rules of the local Government
148	Based on Articles 83-84, Civil Account Code.	This is an Agency rule and indicates generally wherefrom the powers of the local Government and subordinate authorities to incur expenditure on Agency subjects are derived.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
149	Based on Article 91, Civil Account Code.	The first sentence is the first canon of financial propriety given in Auditor General's rule 11 (*a*). The second sentence contains a financial rule of the local Government.
150	A general paragraph containing the main principles of Articles 82, 83 and 86, Civil Account Code.	These are financial rules of the local Government.
151-152 ...	Same as Articles 87-88, Civil Account Code.	These are financial rules of the local Government. Article 152 amplifies and explains the principle underlying T.O. 15 (*a*) (ii).
153	This is merely an article of reference.	
154	Based on Article 82, Civil Account Code, as amended by the local orders in paragraphs 96, 97 and 98-A, Madras Treasury Manual, and G.O. No. 835, Finance, dated 3rd November 1926.	These are financial rules of the local Government. The orders regarding test audit of contract contingencies by Auditor General are issued by the Auditor General.
155-156 ...	Based on Article 93, Civil Account Code, and paragraphs 114-116, Madras Treasury Manual.	Permanent advances are central transactions and the rules in this article are therefore Agency rules issuable by the Governor General in Council. NOTE.—They may be included in the local Government's Financial rules when the permanent advances of provincial officers are provincialized.
157—159 ...	Based on Articles 94-96, Civil Account Code. The second sentence of the note under Article 157 is based on paragraph 98-A (4) (*a*), Madras Treasury Manual. Notes 3 and 4 under Article 158, are based on paragraphs 118 and 98-A (4) (*d*), Madras Treasury Manual.	These are financial rules of the local Government.

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Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks, regarding the authority competent to amend each article.
160	The main article and note 1 are substantially the same as Article 97, Civil Account Code. Note 2 is based on paragraph 98-A (4) (*d*), Madras Treasury Manual. Note 3 is based on Article 89, Civil Account Code. Note 4 is the same as paragraph 124, Madras Treasury Manual, while Note 5 lays stress on the certificates. Note 6 is taken from the note under Article 82, Civil Account Code.	These are subsidiary orders under T.O. 16.
161	Embodies paragraph 125, Madras Treasury Manual.	These are subsidiary orders under T.O. 16. The sub-paragraph is a financial rule of the local Government.
162	Same as Article 90, Civil Account Code.	This is a financial rule of the local Government.
163	Based on Article 92, Civil Account Code, modified with reference to the scheme for control of provincial expenditure. Clause (*f*) is new but the principle involved is not new.	These are financial rules of the local Government.
164–165 ...	Based on paragraph 126, Madras Treasury Manual; G.O. No. 208, Financial, dated 26th May 1909, and G.O. No. 503, Financial, dated 6th June 1923.	The rules are subsidiary rules under T.O. 16.
166	Based on G.O. No. 712, Financial, dated 9th September 1926, and partially on paragraph 98-A (4) (*c*), Madras Treasury Manual.	These are financial rules of the local Government. The note under clause (2) relating to vouchers submitted to audit contains an audit requirement.
167	Gives merely a reference to the Madras Budget Manual.	
168	Based on paragraph 98-A (4) (*a*) and (*b*), Madras Treasury Manual.	The first clause of the first sentence is a financial rule of the local Government while the rest are subsidiary rules under T.O. 16.

MEMORANDUM

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
169	Clause (*a*) is Article 99, Civil Account Code. Clause (*b*) embodies the orders issued in G.O. No. 835, Financial, dated 3rd November 1926.	The article describes audit requirements and procedure for information.
170–171 ...	Based on Article 103, Civil Account Code, paragraphs 102 and 104, Madras Treasury Manual, and G.Os. No. 445, Finance, dated 1st June 1926, and No. 474, Finance (Codes), dated 12th June 1926.	These are subsidiary rules under T.O. 16.
172	For authorities of the lists, see Memorandum to Appendix 16.	
173	Based on Article 104, Civil Account Code, and paragraphs 103 to 105, Madras Treasury Manual.	These are financial rules of the local Government. The returns and certificates for audit purposes are prescribed by the Auditor General.
174	Same as Article 105, Civil Account Code, amplified with reference to G.O. No 445, Finance, dated 1st June 1926.	
175	Same as Article 106, Civil Account Code.	
176	Embodies Article 108, Civil Account Code.	
177	Corresponds to Article 108-A, Civil Account Code.	
178	Based on Articles 101 and 102, Civil Account Code, and paragraphs 99 to 101, Madras Treasury Manual.	These are subsidiary rules under T.O. 16.
179–180 ...	Same as Articles 109 and 110, Civil Account Code.	These are financial rules of the local Government.

MEMORANDUM

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
181	Same as Article 111, Civil Account Code, with slight verbal changes in Note 3 thereunder. Note 2 is based on paragraph 91, Madras Treasury Manual, and Note 5 on paragraph 121 *ibid.*	The orders in Notes 2 and 3 under this article relate to the accounts to be maintained in offices which render accounts to the Audit Department. These are issuable by the Auditor General. The orders in the substantive rule which prescribe that the amount of the invoice should not be charged as expenditure though it should be deducted from the appropriation are also issuable by the Auditor General as these affect the system of accounts. The portion of the orders which relates to accounts to be maintained in offices which do not render accounts to the Audit office forms part of the Financial rules of the local Governments while the portion which requires that a copy of the invoice should be attached to the contingent bill forms part of the subsidiary rules under T.O. 16. The orders in Note 5 *re* note of classification and authority for expenditure in invoices are also necessary for account and audit purposes and fall within the purview of the Auditor General.
182	Same as Article 112, Civil Account Code.	These are financial rules of the local Government.
183	Based on Article 98, Civil Account Code. The note is based on paragraph 118-C, Madras Treasury Manual.	The portion of clause I which refers to the accounts to be kept in treasuries and the reference to audit in clause III fall within the purview of the Auditor General. The rest are financial rules of the local Government.
184	Based on Article 85, Civil Account Code, paragraph 122-A, Madras Treasury Manual, and G.O. No. 793, Finance, dated 14th October 1926.	These are financial rules of the local Government.
185	Based on paragraphs 70-B and 70-C, Madras Treasury Manual.	(see above)
185-A ...	Embodies paragraph 125-A, Madras Treasury Manual, with slight verbal changes.	These are partly financial rules and partly subsidiary rules under T.O. 16. The last sentence of clause (7) contains an instruction to the audit office issuable by the Auditor General.

CHAPTER VII.

STORES.

This chapter is new and brings together the essential principles and rules regarding the purchase of stores, invitation of tenders, care and custody of Government property, insurance of stores, maintenance of stock accounts, disposal of unserviceable stores, verification of stock and so on. Parts of the chapter are based on the existing orders of Government and the rest contain only fundamental principles. The rules in this chapter are mainly financial rules of the local Government.

Rule 12 of the Statutory Rules framed under section 96 (D) (1) of the Act (see Appendix I) provides that the Governor General in Council may ask the Auditor General to arrange for the audit of stores or stock in the possession of an officer or department of Government. If under this rule the audit of any stores is entrusted to the Auditor General, the Auditor General will issue the necessary orders regarding the accounts or statements to be submitted for purposes of audit.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
185	Defines the term " Stores " and refers generally to the rules governing the acquisition of various classes of stores.	
187-188 ...	Codify the orders in G.Os. No. 513, Finance (Codes), dated 26th June 1926, No. 63, Finance, dated 1st February 1927, and No. 198, Finance, dated 21st March 1927.	
189	Based on paragraphs 16 and 17 of G.O. No. 2157, Law (General), dated 4th July 1925.	
190	Based on paragraphs 153-D and G, Madras Treasury Manual.	
191	The main article and Note 1 are based on G.O. No. 71, Finance (Marine), dated 5th February 1923. Note 2 is based on paragraph 477-B, Madras Treasury Manual.	
192	Embodies paragraph 122-M, Madras Treasury Manual, redrafted to clarifying the conditions under which a partial payment may be made before verification of stores.	

MEMORANDUM

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
193	Is new but merely enunciates the fundamental duty of heads of offices regarding stores in their custody.	
194—196 ...	Based on G.O. No. 710, Finance, dated 4th August 1920, embodied as paragraph 479-A, Madras Treasury Manual, and existing practices as embodied in the departmental manuals like the Madras Jail Manual, the Civil Medical Code, etc. A single common form of account for furniture and other office stores has been prescribed in place of two forms prescribed in G.O. No. 710, Finance, of 1920.	
197	Explains the object of the foregoing articles 193—196 and is self-explanatory.	
198	Deals with the disposal of unserviceable stores. The article is new but contains only well known principles.	
199	Embodies the principles laid down in G.O. No. 710, Finance, dated 4th August 1920 (479-A, Madras Treasury Manual) regarding the verification of stock and adds a reference to the departmental manuals. The note is self-evident.	
199-A ...	Based on G.O. No. 360, Finance (Codes), dated 23rd May 1927.	
200	Is simply an extension of accepted principles applied generally in dealing with discrepancies.	
Annexure to the chapter.	Same as Annexure I to G.O. No. 513, Finance (Codes), dated 26th June 1926.	

CHAPTER VIII.

Works.

This chapter is new but contains only accepted principles in regard to works. So far as petty works and repairs in the Revenue Department are concerned, a complete set of detailed rules is contained in B.S.O. Nos. 83 and 87. But in the case of other departments some of the more important principles relating to estimates, muster rolls and measurement books, etc., were not clearly laid down and it was felt that the main principles should be brought home to all officers, who may have to incur expenditure on works.

The whole of this chapter contains financial rules of the local Government except those in Article 210 relating to the form and preparation of bills, which are issued as subsidiary rules under T.O. 16.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
201	This article explains generally the relative functions of the Civil and Public Works Departments in respect of works.	
202—205 ...	These articles practically reproduce paragraphs 92–94, Madras Public Works Department Code regarding works executed by Forest and Excise departments and works of petty construction and repairs to buildings assigned to civil departments and the conditions under which such works should be executed.	
206... ...	Deals with electrical works executed departmentally. This is practically a reproduction of paragraph 261, Madras Public Works Department Code.	
207... ...	This article is new but contains only an obvious financial principle.	
208... ...	This article merely states a fact and embodies the existing practice.	

MEMORANDUM

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
209... ...	This article is new, but contains obvious financial principles.	
210... ...	This article merely describes the existing practice prescribed in Accountant General's Cir. Letter No. T. M. 19-2-3100, dated 18th August 1926. The sub-paragraph is based on Note 3 to Article 85, Civil Account Code. The form is an amplification of C.F. 146 now in use.	The orders in this article should be treated as part of the subsidiary rules under T.O. 16.
211... ...	This article merely embodies the instructions regarding muster rolls contained in Article 291, Madras Public Works Account Code and Board's Standing Orders 83 and 87 with the necessary verbal modifications. Clause (*f*) regarding wages remaining unpaid for three months is based on the footnote standardized in C.F. 190.	
212... ...	Based on paragraphs 282 and 293, Madras Public Works Department and Account Codes, respectively.	
213... ...	Practically a reproduction of paragraph 294, Madras Public Works Account Code.	
214	This article merely embodies the existing practice.	
215-216 ...	Based on the existing procedure contained in Board's Standing Orders 87, paragraph 371, Madras Public Works Department Code, and G.O. No. 1560, Revenue, dated 17th October 1923, and merely state facts.	

CHAPTER IX.

Miscellaneous Expenditure.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
217... ...	The article is self-explanatory.	
218	Self-explanatory	This is a subsidiary rule under T.O. 16.
219... ...	Based on Article 114, Civil Account Code and paragraph 127, Madras Treasury Manual. The note is self-explanatory.	These are financial rules of the local Government.
220... ...	Based on Article 113, Civil Account Code.	The second and third sentences which require the entry of every refund being noted against the original credit and the record of a certificate on the voucher that this has been done are account rules issued by the Auditor General. The rest are subsidiary rules under T.O. 16. The notes are mere rules of reference.
221... ...	Based on Note 1 under Article 198, Civil Account Code, and paragraphs 224 (*c*) and (*e*), Madras Treasury Manual. The second and third sentences of the note under clauses (3) are based on the analogy of rule 28 of Notification I in Appendix XXXII of the Madras Forest Department Code, third edition.	These are financial rules of the local Government. They should be treated as Agency rules in so far as refunds of deposits are concerned.
222-223 ...	Based on Board's Standing Order 189 and paragraph 128, Madras Treasury Manual.	These are partly financial rules of the local Government and partly subsidiary rules under T.O. 16.
224-225 ...	Contain the substance of paragraphs 130—134, Madras Treasury Manual.	Clauses (*a*) and (*b*) of Article 224 are subsidiary rules under T.O. 16. Clause (*c*) of Article 224, and Article 225 are accounts rules, a modification of which requires the approval of the Auditor General.

MEMORANDUM

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
226–227 ...	Embody paragraphs 135 and 136, Madras Treasury Manual.	These are partly financial rules of the local Government and partly subsidiary rules under T.O. 16.
228	This is a redraft of paragraph 140-B, Madras Treasury Manual, so as to be applicable to the fees of all colleges.	This is a subsidiary rule under T.O. 16.
229	An adaptation of Articles 400 and 401, Civil Account Code, so as to be applicable to Madras.	Do.
230	Embodies paragraghs 137 and 138, Madras Treasury Manual.	The article merely contains the substance of orders issued under the Code of Criminal Procedure.
231	Embodies the note under paragraph 234, Madras Treasury Manual.	Do.
232	Based on paragraph 152-D, Madras Treasury Manual.	In so far as the forms of the bill and the certificate are concerned the rules are subsidiary rules under T.O. 16. The last portion of the certificate that a note of the refund has been made in the departmental registers and that no previous claim has been made on the same account is prescribable by the Auditor General. The rest of the rules are financial rules of the local Government.
233	Based on Article 116, Civil Account Code, and rule 3 thereunder.	As regards the first paragraph see Memo. for Appendix 19. The second paragraph refers to rules issued by the Railway Board.
234–235 ...	Same as Articles 117 and 118, Civil Account Code.	Article 234 contains subsidiary rules issued under T.O. 16. Article 235 contains orders regarding classification issued by the Auditor General though when reserved and transferred heads are affected, the decision will rest with the Governor.

MEMORANDUM

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
236	Based on paragraph 141, Madras Treasury Manual.	These are subsidiary rules under T.O. 16.
237	Embodies paragraph 141-A, Madras Treasury Manual.	These are financial rules of the local Government.
238 ...	In substitution of paragraphs 142 and 142-A and Annexure III to Chapter 7, Madras Treasury Manual—see also G.O. No. 179, Revenue, dated 2nd February 1926 and G.O. No. 2032, Revenue, dated 25th November 1926.	The first sentence is a rule of the Governor General in Council. The second sentence is merely a rule of reference.
239	Based on the first part of Article 119, Civil Account Code, and paragraph 143-A, Madras Treasury Manual.	The first sentence is a financial rule of the local Government. The second sentence states an audit requirement.
240	This is in substitution of paragraphs 95-A to E and 153-F and H, Madras Treasury Manual, and is self-explanatory.	This is a financial rule of the local Government.
241	Based on paragraph 291-A, Madras Treasury Manual.	The first sentence contains a rule under T.O. 16 while the second sentence is a rule necessary for audit purposes issuable by the Auditor General.
242—245 ...	In place of paragraphs 145, 145-C and 145-D, Madras Treasury Manual, and Annexure II to chapter 7, Madras Treasury Manual. It has been considered unnecessary to burden the Code with the detailed rules and delegations which are found elsewhere in the publications of the local Government.	Articles 242 and 244 are mere articles of reference and are self-explanatory. Articles 243 and 245 contain subsidiary rules under T.O. 16
246 ...	Based on paragraph 144-B, Madras Treasury Manual, as amended with reference to G.O. No. 339, Financial, dated 14th May 1927.	These are financial rules and delegations of the local Government.

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Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
247 ...	This article is in place of paragraph 144-A, Madras Treasury Manual, and is based on G.O. No. 758, Finance, dated 28th September 1926.	These are financial rules and delegations of the local Government.
248 ...	This is a redraft of paragraph 144-D, Madras Treasury Manual, as amended by G.O. No. 3364, Law (General), dated 6th November 1925.	
249 ...	This article states a fact and needs no explanation.	
250 ...	This article is based on correction slips to paragraphs 148 and 149, Madras Treasury Manual. The certificate prescribed for payment of overtime fees to distillery officers has been made applicable to overtime fees in all departments. Clause (3) of the certificate is new and intended to draw the pointed attention of drawing officers to the sanction necessary for the payment of the fees.	This article deals with certificates to be endorsed on overtime bills and therefore contains Subsidiary Rules under T.O. 16.
251–253 ...	These articles are based on paragraphs 166—170, Madras Treasury Manual. Act IV of 1897, quoted therein has been superseded by Act VIII of 1923 and the consequential alterations have been carried out. The existing practice is described in so far as it concerns the Treasury Officers and the Accountant General only. As regards survey officers the necessary instructions to them are contained in their manual.	The first paragraph of Article 251 contains a rule made under Survey and Boundaries Act. The first sentence of the second paragraph is a Subsidiary Rule under T.O. 16, while the rest of that paragraph deals with classification in accounts and falls within the purview of the Auditor General. Article 252 contains financial rules of the local Government. The note under Article 25 and Article 253 are necessary for audit and accounts purposes and fall; therefore, within the Auditor General's purview.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
254 ...	Based on the first sub-paragraph of paragraph 169, Madras Treasury Manual, and facts.	The first clause of the first paragraph is a financial rule of the local Government while the second clause and the third paragraph contain rules of classification issuable with the concurrence of the Auditor General. The second paragraph contains instructions to the Treasury Officer under T. O. 16. The necessary instructions to the Audit office are issuable by the Auditor General.
255 ...	In place of paragraph 390-B, Madras Treasury Manual.	This is merely an article of reference.
256 ...	Embodies paragraph 153-E, Madras Treasury Manual.	This is an arrangement between the Local Government and the Government of the Federated Malay Estates, and the rule is a financial rule of the local Government.

CHAPTER X.

LOANS AND ADVANCES.

PART I.

257-258 ...	These articles state the main classes of loans and advances and in general terms the powers of the local Government to sanction them. The second sentence of Article 258 is based on Article 134, Civil Account Code.	These articles merely state facts.
259	Based on Articles 142 and 161, Civil Account Code, and existing practice.	In so far as advances from the provincial loan account are concerned these are Subsidiary Orders under T. O. 16. In regard to advances from central revenues they are agency rules of the Governor General in Council.

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Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
260	The main article and note 1 thereunder are the same as Article 143, Civil Account Code. Note 2 embodies Article 162, Civil Account Code.	The main article contains rules which would fall under T.O. 9. The notes are financial rules of the local Government in so far as advances from the provincial loan account are concerned.
260-A ...	Embodies Article 153, Civil Account Code, with slight verbal changes to make it applicable to Madras.	This is a financial rule of the local Government while the instructions to the Audit office are issuable by the Auditor General.
	PART II.	
261-262 ...	State the main classes of advances under the provincial loan account and embody the rules and instructions in Articles 140, 144 to 146, Civil Account Code, altered so as to be applicable to advances from the provincial loan account.	These are financial rules of the local Government. The latter part of rule 1 under clause II and the first sentence of clause III (*a*) deal with reports by the Accountant General to the local Government and the necessary instructions to the Audit office by the Auditor General.
263	States in general terms the principles underlying the powers and duties of officers to sanction loans and advances from the provincial loan account. Appendix 24 is based on the annexure to Chapter 8, Madras Treasury Manual.	These are financial rules and delegations of the local Government.
264	Based on paragraphs 148-149, Civil Account Code, and Chapter 14, Account Code. The note is based on facts.	These rules are accounts rules issuable by the Auditor General The last sentence of sub-paragraph 1 regarding attention to be paid to communications from the Accountant General and the portion of the last sentence of the second paragraph relating to supervision are financial rules of the local Government.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
265	States facts.	
266–273 ...	Based on Articles 147-150, Civil Account Code, read with paragraphs 158 to 159-B, Madras Treasury Manual, and G.O. Mis. 1046, Revenue, dated 4th June 1927.	266. The portion of the article relating to drawal of moneys from the treasury is a Subsidiary Rule under T.O. 16, while the portion relating to accounts falls within the purview of the Auditor General. 267. Contains partly Subsidiary Rules under T.O. 16 regarding form and preparation of bills and partly financial rules. 268. The first sentence is an Auditor General's rule while the rest are financial rules of the local Government. 269. Contains financial rules of the local Government. The necessary instructions to the Account office fall within the purview of the Auditor General. 270. Contains financial rules of the local Government.
	271–272. Portions of Article 271 which relate to drawal of moneys from the treasury and the form in which they may be drawn are Subsidiary Rules under T.O. 16, while the portions relating to classification in accounts and submission of accounts for audit fall within the Auditor General's purview. The rest are financial rules of the local Government.	
		273. Clauses (*a*) and (*b*) and the note are accounts rules of the Auditor General while clause (*c*) is a financial rule of the local Government.
274–275 ..	These articles are new and are self-explanatory.	

PART III.

This part is mainly based on the articles in Chapter 9, Civil Account Code, as modified by the local rules and orders embodied in Chapter 8, Madras Treasury Manual. Although all the advances dealt with in this part of the chapter are classified as central and the orders relating thereto are

therefore issuable as Agency rules of the Central Government, the local Government are empowered to issue their own rules in respect of advances to Government servants under their administrative control, subject to the conditions in Article 278 and also to the condition that no modification may be made in the rules relating to passage advances (Article 290), see Note 3 to Article 154, Civil Account Code. The rules in this part of the chapter are therefore mostly rules made by the local Government except such of them as relate to initial accounts, issuable by the Auditor General. The instructions in Article 279 regarding budget estimate of loans and advances which are central are issuable by the Government of India. The first portion of Article 303 regarding the responsibility for maintaining detailed accounts of survey advances and the second part of Article 304 relating to returns to the Accountant General fall within the purview of the Auditor General.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
276 ...	Based on information contained in Appendix 7 to the Audit Code.	
277-278 ...	These articles contain the substance of Article 154, Civil Account Code, as applied to local Governments.	
279 ...	Embodies Article 135, Civil Account Code.	
80 ...	This article takes the place of Article 160, Civil Account Code.	
281 ...	States facts.	
282 ...	Based on paragraphs 181-C and 184-C, Madras Treasury Manual.	
283-284 ..	Based on Articles 155-156, Civil Account Code, and the local orders in paragraphs 181, 181-A, 181-B and 184-D, Madras Treasury Manual, and G.O. No. 218, Finance, dated 28th March 1927.	
285 ...	Embodies Article 157, Civil Account Code.	

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
286 ...	Embodies Article 158, Civil Account Code. Condition 4 has been amplified with reference to G.O. No. 386, Finance, dated 28th May 1927. Note 2 is the same as paragraph 184-E, Madras Treasury Manual, as inserted by correction slip 157.	
287-288 ...	Based on information gathered from Appendix 7 to the Audit Code and Chapter 8, Madras Treasury Manual.	
289 ...	Based on Article 159, Civil Account Code. Notes (1) and (4) under clause (*a*) are based on paragraphs 183-C and 183, Madras Treasury Manual, and paragraph 103 of the Government of India, Public Works Department Code Edition, while the second sentence of Note 1 under clause (*c*) is based on paragraph 104 (iii) of the Government of India, Public Works Department Code, X edition. Clause (*d*) embodies paragraph 182, Madras Treasury Manual (the local order under clause (*f*) of Article 159, Civil Account Code).	
290 ...	Embodies Article 159 (i), Civil Account Code and the note thereunder.	
291 ...	Based on paragraph 3 of the Indian Civil Service Manual, as modified by G.O. No. 805, Public, dated 23rd Dec. 1920.	
292 ...	This article and Appendix 27 are based on the orders in the Indian Civil Service Manual.	
293 ...	Based on G.O. No. 617, Home (Judicial), dated 15th March 1919.	
294 ...	Based on paragraph 180-B, Madras Treasury Manual and existing practice.	

MEMORANDUM

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article
294-A ...	Based on paragraph 105 of the Government of India, Public Works Department Code, X edition, read with G.O. No. 1594 W., dated 25th July 1927.	
295	Based on information gathered from Appendix 7 to the Audit Code, the Treasury Account and Chapter 8, Madras Treasury Manual.	
296 ...	Based on paragraphs 177–179, Madras Treasury Manual.	
297 ...	This is a redraft of paragraph 179-A, Madras Treasury Manual.	
298 ...	Based on Article 159 (*g*), Civil Account Code, the note thereunder and paragraph 185, Madras Treasury Manual.	
298-A ..	See Memorandum to Appendix 25.	
299	Based on G.Os. No. 1850 and 973, Law (General), dated 2nd August 1922 and 20th March 1925, embodied in correction slips Nos. 270 and 386 to the Annexure to Chapter 8, Madras Treasury Manual.	
300 ...	Based on correction slips Nos. 444 and 477 to annexure to Chapter 8, Madras Treasury Manual.	
301 ...	Embodies the orders contained in paragraph 182-B (2), Madras Treasury Manual.	
302 ...	This article refers to the Madras Survey Manual and is self-explanatory.	
303 ...	Based on Articles 148 and 150, Civil Account Code.	
304 ...	Based on paragraphs 175–176, Madras Treasury Manual.	

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
305-308 ...	Based on paragraphs 162-165, Madras Treasury Manual, paragraph 173, Madras Survey Manual, and G.O. No. 1951, Revenue, dated 15th December 1925.	
309	Based on paragraph 171, Madras Treasury Manual	
310-312 ...	These articles are redrafts of paragraphs 172-174, Madras Treasury Manual.	
313	Is merely an article of reference.	
PART IV.		
314	Needs no explanation.	
PART V.		
315-317 ..	Based on Articles 151-152, Civil Account Code, 227, ibid and G.O. No. 252, Finance, dated 22nd March 1926.	Articles 315-316 are financial rules of the local Government. Article 317 is merely a rule of reference. The note is a corollary of the provincial audit resolution and the decision of the Government of India embodied in Article 318.
318	Based on G.O. No. 252, Finance, dated 22nd March 1926.	This is an order of the Government of India issued with the concurrence of the Auditor General.

CHAPTER XI.

Bills and Remittances.

The orders in this chapter are of the nature of Agency rules and fall within the purview of the Governor General in Council.

Article 319 explains the source of the rules in this chapter. It is in the main a reproduction of Chapter 10, Civil Account Code, such of the

articles as do not concern Madras having been omitted. The authorities have been quoted for each article in the margin of the text itself and the authorities in other cases only are given below.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
325	N.B. (2) under clause (1) is taken from the earlier portion of paragraph 187, Madras Treasury Manual, while the note under clause (2) is the same as paragraph 187-A, Madras Treasury Manual.	
328	Is in place of Articles 172-174, Civil Account Code, and self-explanatory.	
329	The N.B. is taken from the latter portion of paragraph 187, Madras Treasury Manual.	
Annexure A.	Note 1 under the annexure is the same as the first sub-paragraph of paragraph 187, Madras Treasury Manual. Note 2 is the same as paragraph 187-B, Madras Treasury Manual.	

CHAPTER XII.

Deposits.

339	This article states the statutory position and in general terms the authority issuing and the origin of the rules in this chapter and Chapter X, Madras Treasury Code. The note under the article is based on Government of India, Finance Department, letter No. 670-A, dated 9th October 1922, recorded in G.O. Mis. No. 963, Finance, dated 11th November 1922.	Note.—If any portion of deposits is eventually provincialized the majority of the rules in this chapter will have to be issued as local Government's financial rules except such of them as relate to initial accounts to be maintained at treasuries and departmental offices and the accounts rules such as those in Articles 340—346 which are issuable by the Auditor General.

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
340	Based on Article 195 (*a*), Civil Account Code, and paragraph 223, Madras Treasury Manual.	
341	Based on Article 195 (*b*) (i) (1), Civil Account Code, and paragraphs 226 and 224 (*d*), Madras Treasury Manual.	
342	Based on paragraph 234, Madras Treasury Manual.	
343 ...	Based on paragraph 235, Madras Treasury Manual. The note is the same as the opening clause of paragraph 239, *ibid.*	
344	The main article is the same as Article 195 (*b*) (ii), Civil Account Code. Note 1 states the existing personal deposit accounts in Madras, and note 2 is the same as paragraph 242-A, Madras Treasury Manual.	
345	Same as Article 196, Civil Account Code.	
346	The main article and note 1 are the same as Article 197, Civil Account Code. Note 2 is based on paragraph 224, Madras Treasury Manual.	
347	Embodies Article 198, Civil Account Code. The substance of clause (*c*) has been briefly stated and the detailed rules have been embodied elsewhere.	
348	Repeats Article 199, Civil Account Code. Rule 4 is the same as paragraph 225, Madras Treasury Manual.	
349	Same as Article 200, Civil Account Code.	

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code. Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
350	Embodies the principle contained in the opening clause of Article 201 (*a*), Civil Account Code.	
351	Based on Article 198 (*c*), Civil Account Code, paragraph 224 (*e*), Madras Treasury Manual and G.O. Mis. No. 737, Finance, dated 14th October 1924.	
352	Same as paragraph 225-A, Madras Treasury Manual.	
353	The main article is the same as Article 202, Civil Account Code. The notes are based on paragraph 228, Madras Treasury Manual.	
354	This article states facts.	
355	The main article and Note 1 thereunder are the same as Article 201, Civil Account Code. Note 2 embodies paragraph 227, Madras Treasury Manual.	
356	Based on Article 203, Civil Account Code read with paragraph 229, Madras Treasury Manual.	
357	Same as Article 204, Civil Account Code.	
358	Same as paragraph 230, Madras Treasury Manual.	
359	Embodies Article 206, Civil Account Code. Note 1 is based on paragraph 232, Madras Treasury Manual. Note 4 is Note 3 under Article 206, Civil Account Code, slightly recast with reference to G.O. No. 178, Finance, dated 29th February 1924.	
360–361 and 363—366.	Same as Articles 207—212, Civil Account Code.	
362	Is merely a prefatory article.	

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
367	Based on paragraph 236, Madras Treasury Manual, and High Court Rules approved in G.Os. Nos. 1459, Judicial, dated 14th June 1882, and 64, Judicial, dated 17th January 1900.	
368	Based on paragraph 237, Madras Treasury Manual and G.Os. Nos. 2483, Judicial, dated 18th August 1885, and 64, Judicial, dated 17th January 1900. The first sub-paragraph of rule 18 is based on rule 79 of the Civil Courts' Guide.	
369	Based on paragraph 235 (*f*), Madras Treasury Manual.	
370	This article replaces Article 213, Civil Account Code, so far as Madras is concerned. The rules in the section are based on rules 54—58 on pages 209–210, Civil Courts' Guide, rules 144—146 of the Civil Rules of Practice, and G.O. No. 1989, Judicial, dated 7th December 1899.	
371	Based on paragraph 233, Madras Treasury Manual. The note covers the note under paragraph 234 (*a*), Madras Treasury Manual.	
372 374 ...	The articles are self-explanatory.	
375	Based on paragraph 238, Madras Treasury Manual.	
376	This article is based on existing facts and paragraph 233, Madras Treasury Manual.	
377	Same as Article 216, Civil Account Code.	
377-A ...	Based on the last sentence of the rules under paragraph 238, Madras Treasury Manual, and Note 1 under Article 206, Civil account Code.	

Article number of the Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
378	Based on rules (vii) and (viii) under paragraph 238, Madras Treasury Manual, and Articles 207–208, Civil Account Code.	
379	The substantive rule is the same as Article 217, Civil Account Code. Notes 1 and 2 embody paragraphs 356-357, Madras Treasury Manual.	
380	Embodies paragraph 357-A, Madras Treasury Manual.	
381	The substantive rule is the same as Article 205, Civil Account Code. The note under the article is the same as paragraph 231, Madras Treasury Manual.	
382	Embodies paragraph 238-A, Madras Treasury Manual, with the heads of account brought up to date.	
383	Same as paragraph 242, Madras Treasury Manual.	
384	Embodies paragraph 241, Madras Treasury Manual. The second paragraph, which is new, contains necessary accounts instructions.	

APPENDICES.

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks, regarding the authority competent to amend each article.
Appendix 1.	Contains extracts from the Auditor General's rules framed by the Secretary of State in Council under Section 96-D (1) of the Government of India Act.	
,, 2.	Based on Appendix A, Madras Treasury Manual, brought up to date, G.Os. Nos. 1297 L., dated 17th September 1926, Mis. 464, Finance, dated 27th June 1927, and paragraph 24, Madras Treasury Manual.	The appendix contains Subsidiary Orders under T.O. 16.

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 3.	Reproduces Articles 11 and 12, Civil Account Code, and paragraphs 18-A, 18-C, 19, 20, 20-B and 20-C, Madras Treasury Manual.	These are mostly orders issued under the Stamp Act.
,, 4.	Based on paragraph 62, Sub-Treasury Manual, brought up to date and G.O. No. 164, Development, dated 3rd February 1927.	These are local Government's financial rules.
,, 4-A.	Based on Annexure to Chapter 17, Madras Treasury Manual, paragraph 35-A *ibid* and the following :— G.O. Mis. No. 800, P.W. & L., dated 15th July 1926. G.O. No. 832, Finance, dated 2nd November 1926. G.O. No. 1157, Law (Edn.), dated 4th July 1925.	These are delegations by the local Government.
,, 5.	Substantially based on Appendix 6, Civil Account Code, Vol. I. Rule 1 under clause III has been amplified with reference to G.O. No. 693, Finance, dated 15th August 1925. Clause IV also embodies the orders in paragraph 120-C, Madras Treasury Manual. The illustrations under clause VII are based on facts—see items 28-D, 104 and 141, Appendix F, Madras Treasury Manual. Rules 1 and 2 under clause VIII are based on paragraphs 120-D and 122-F, Madras Treasury Manual, and item 104 of Appendix F thereto. Rule 3 is based on G.O. Mis. No. 859, Finance, dated 30th October 1925.	These are local Government's financial rules except clauses VI (*b*) and VIII which relate to accounts procedure and are therefore Auditor General's rules—Rule 2 under clause VIII contains financial rules of the local Government.
Appendices 5-A and 5-B.	Based on G.O. No. 242, Finance, dated 2nd April 1927.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 5-C.	Based on paragraphs 76, 76-A, 77-A, 78 and 79, Madras Treasury Manual, Annexure to Chapter 5, Madras Treasury Manual, paragraph 50-A of the Sub-Jail Manual and the following G.Os. :— G.O. No. 1157, Law (Edn.), dated 4th July 1925, as amended by G.O. No. 593, Law (Edn.), dated 10th April 1926. G.O. No. 1669, Law (Edn.), dated 1st September 1926. G.O. No. 752, Judicial, dated 28th May 1901. G.O. No. 512, Revenue, dated 26th March 1924. G.O. No. 1971, Revenue, dated 18th November 1925. G.O. No. 1519, Revenue, dated 10th September 1926. G.O. No. 618, Development, dated 15th April 1921. Memorandum No. 3321-III, Development, 25-4, dated 7th December 1925. G.O. No. 512, Finance, dated 14th July 1927.	These are delegations of the local Government
" 6.	Contains extracts of Subsidiary rules issued under F.R. 74 (*a*).	
" 7.	Reproduces Appendix 8-A, Civil Account Code, Vol. I. The exception under rule 6 is based on paragraphs 38 and 39, Madras Treasury Manual.	These fall within the purview of the Auditor General under T.O. 22.
" 8.	Reproduces Chapter 15, Civil Account Code, Vol. I, 8th Edition.	The transactions referred to in this appendix are central and the orders in it are therefore issuable by the Governor General in Council as Agency rules though some of them which relate to accounts are issuable on the authority of the Auditor General.

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 9.	Same as Appendix 2, Civil Account Code, Vol. I, 8th edition, and contains extracts from the Indian Finance Act, and the Income-tax Act and rules made thereunder.	These relate to central transactions and the orders are therefore issued by the Governor General in Council as Agency Rules.
" 10.	Reproduces Appendix I, Civil Account Code, Vol. I, 8th edition.	The form is prescribable by the local Government in consultation with law officers.
" 11.	Based on the list in paragraph 122-A, Madras Treasury Manual, Vol. I, brought up to date.	These are financial rules of the local Government.
" 12.	Except where the rules in regard to certain items purport to be rules made under relevant Acts, the rules in this appendix and Appendix 13 are mostly financial rules and delegations by the local Government. Such of them as relate to the form and preparation of bills presented at the treasury for payment and the checks to be exercised at the treasury are Subsidiary Rules under T.O. 16, while the rules relating to accounts classification and adjustments are issuable by the Auditor General.	
Item No.		
1	Based on item 1-A, Appendix F, Madras Treasury Manual, and G.O. No. 745, Financial, dated 23rd September 1926. The certificate prescribed is new.	
2	Embodies item 1-B, Appendix F, Madras Treasury Manual.	
3	Based on item 2 of Appendix F, Madras Treasury Manual, and G.O. No. 945, Revenue, dated 12th June 1923.	
4	Embodies item 4, Appendix F, Madras Treasury Manual, as modified by G.O. No. 2636, Home (Judicial), dated 22nd October 1920.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 12—*cont.*		
Item No.		
5	In substitution of item 12, Appendix F, Madras Treasury Manual, and is self-explanatory.	
6 and 7 ...	These are in substitution of item 10, Appendix F, Madras Treasury Manual, and are self-explanatory. The certificate prescribed is new.	
8	In substitution of items 11 (portion inserted by Correction Slip 393, dated 1st Oct. 1926) and 71, Appendix F, Madras Treasury Manual, and is self-explanatory.	
9	Reproduces the portion of item 11, Appendix F, Madras Treasury Manual, relating to the Police Department, with slight verbal amendment.	
10	This is in substitution of item 11-A, Appendix F, Madras Treasury Manual, and is self-explanatory.	
11	Based on item 13, Appendix F, Madras Treasury Manual, and G.O. No. 1157, Law (Education), dated 4th July 1925.	
12	Reproduces item 14 of Appendix F, Madras Treasury Manual.	
13	Based on item 18, Appendix F, Madras Treasury Manual, as revised by G.O. No. 948, Finance, dated 17th December 1926.	
14	Same as item 15, Appendix F, Madras Treasury Manual.	
15	Based on item 13 of Appendix 5, Civil Account Code Vol. I, and items 16 and 78, Appendix F, Madras Treasury Manual, brought up to date with reference to the following:—	
	G.O. No. 679, Finance, dated 13th September 1924.	
	G.O. No. 926, Finance, dated 30th December 1924.	
	G.O. No. 219, Finance, dated 17th March 1925.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 12—*cont.*		
Item No.		
15—*cont.* ...	G.O. No. 1157, Law (Education), dated 4th July 1925. G.O. No. 651, Finance, dated 3rd August 1925. G.O. No. 764, Finance, dated 14th August 1925. G.O. No. 905, Finance, dated 16th November 1925. G.O. Nos. 213-14, Finance, dated 11th March 1926. G.O. No. 729, Finance, dated 15th September 1926. G.O. No. 952, Finance, dated 17th December 1926. G.O. No. 10, Finance, dated 6th January 1927. G.O. No. 88, Finance, dated 9th February 1927, as amended by Memo. 7234 (G and P-1), dated 5th March 1927. G.O. No. 168, Finance, dated 8th March 1927.	
16	Based on a portion of item 76, Appendix F, Madras Treasury Manual (G.O. No. 259, Judicial, dated 25th May 1925).	
17	Embodies item 20, Appendix F, Madras Treasury Manual, omitting details of the scales of batta as unnecessary in the Code.	
18	Same as item 20-A, Appendix F, Madras Treasury Manual.	
19	Based on item 31-C, Appendix F, Madras Treasury Manual, brought up to date.	
20	In substitution of item 34, Appendix F, Madras Treasury Manual, and is self-explanatory. The certificate prescribed is new.	
21	In substitution of item 34-A, Appendix F, Madras Treasury Manual, and is self-explanatory.	

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Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 12—*cont.*		
Item No.		
22	In place of items 35 and 98, Appendix F, Madras Treasury Manual.	
23	Embodies item 35-A, Appendix F, Madras Treasury Manual.	
24	Based on G.O. No. 1123, Judicial, dated 7th August 1897, codified in the last sub-paragraph of item 35, and item 35-B, Appendix F, Madras Treasury Manual.	
25	Based on paragraph 35-H, Madras Treasury Manual, paragraph 117 of the Accountant General's Treasury Audit Department Manual and G.O. No. 965 W., dated 25th June 1920.	
26	Based on item 36, Appendix F, Madras Treasury Manual, slightly amended with reference to G.O. No. 261, Finance, dated 12th April 1927.	
27	Based on item 38, Appendix F, Madras Treasury Manual, revised and brought up to date.	
28	Embodies item 39, Appendix F, Madras Treasury Manual.	
29	Embodies item 39-A, Appendix F, Madras Treasury Manual.	
30	Based on the relevant portion of item 79, Appendix F, Madras Treasury Manual, as revised by G.O. No. 495, Finance, dated 8th July 1927.	
31	Based on item 49, Appendix F, Madras Treasury Manual, and G.Os. No. 104, Finance (Marine), dated 24th February 1925, and No. 820, Finance (Codes), dated 26th October 1926.	
32	Main rules and notes (1) and (2) are based on item 51, Appendix F, Madras Treasury Manual, brought up to date with reference to the following G.Os. :— G.O. No. 791, Finance, dated 30th August 1920.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 12—*cont.*		
Item No. 32—*cont.* ...	G.O. No. 2157, Law (General), dated 4th July 1925. G.O. No. 2199, L.S.G. (P.H.), dated 8th December 1926, as amended by L.S.G. Memo. 38956-1, P.H., dated 6th January 1927. G.O. No. 908, Financial, dated 2nd February 1926. *Note*—(3) is based on G.O. No. 1157, Law (Education), dated 4th July 1925. *Note*—(4) is based on the last sub-paragraph of paragraph 153-B, Madras Treasury Manual. *Note*—(5) is based on a portion of item 38, Appendix F, Madras Treasury Manual.	
33	Based on items 51-A and B, Appendix F, Madras Treasury Manual, and G.Os. Nos. 36 and 546, Judicial (Pol.), dated 23rd January 1923, and 4th October 1923, respectively.	
34	Based on items 51-C and 52-A, Appendix F, Madras Treasury Manual, as modified by G.Os. No. 772, Finance, dated 5th October 1926, and Mis. 697, Law (Education), dated 27th April 1927.	
35	Embodies item 54-B, Appendix F, Madras Treasury Manual.	
36	Based on item 55, Appendix F, Madras Treasury Manual, as revised by G.O. No. 717, Finance, dated 10th September 1926.	
37	Based on item 55-A, Appendix F, Madras Treasury Manual, brought up to date and G.O. No. 622, Medical, dated 6th November 1920.	
38	Based on paragraphs 145-F and G (1), Madras Treasury Manual and G.O. No. 800, Mis., P.W. and L., dated 15th July 1926.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 12—*cont.*		
Item No.		
39	Based on item 61, Appendix F, Madras Treasury Manual.	
40	Embodies the substance of item 64, Appendix F, Madras Treasury Manual.	
41	Embodies item 66, Appendix F, Madras Treasury Manual.	
42	This is in substitution of item 67, Appendix F, Madras Treasury Manual, and brings out more clearly the general principles and procedure laid down by Government in regard to the supply of liveries and clothing. The note is based on the relevant portion of item 79, Appendix F, Madras Treasury Manual, as revised by G.O. No. 495, Finance, dated 8th July 1927. The item corresponds to item 8 of Appendix 5, Civil Account Code.	
43	Based on item 74, Appendix F, Madras Treasury Manual, as modified by G.Os. Nos. 258, P.H., dated 2nd February 1925, No. 525, P.H., dated 29th March 1926, and No. 1008, P.H., dated 20th May 1927.	
44	This is in substitution of a portion of item 74, Appendix F, Madras Treasury Manual, relating to the Jail Department and is self-explanatory.	
45	This is in supersession of item 12-I (*a*) of Appendix 5 to Civil Account Code, Vol. I, 8th edition, and item 79, Appendix F, Madras Treasury Manual, simplified and revised with reference to G.O. No. 495, Finance, dated 8th July 1927.	
46	Embodies item 51-A, Appendix F, Madras Treasury Manual.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 12—*cont.*		
Item No.		
47	Based on item 82, Appendix F, Madras Treasury Manual, and G.Os. Nos. 1916 W., dated 9th December 1926, 1427, Dev., dated 2nd Oct. 1925.	
48	In substitution of item 85, Appendix F, Madras Treasury Manual, and self-explanatory.	
49	Based on item 68-B, Appendix F, Madras Treasury Manual.	
50	Embodies item 88, Appendix F, Madras Treasury Manual.	
51	In substitution of item 91, and a portion of item 79 of Appendix F, Madras Treasury Manual, and is self-explanatory (see also paragraphs 185—190 and 242—245 of the Printing Manual).	
52	Based on the Stores Rules, items 58, 59 and 95, Appendix F, Madras Treasury Manual, paragraph 145-G (4) and the last sub-paragraph of paragraph 153-B, Madras Treasury Manual, and G.Os. Nos. 800, L., Mis. P.W. and L., dated 15th July 1926 and 325, L., Mis., P.W. and L., dated 15th February 1927, and 1008, P.H., dated 20th May 1927.	
53	Based on items 30 and 56-B, Appendix F, Madras Treasury Manual.	
54	Redraft of item 94, Appendix F, Madras Treasury Manual.	
55	Based on item 96-A, Appendix F, Madras Treasury Manual and item 10, Appendix 5, Civil Account Code, Volume I.	
56	Based on item 100, Appendix F, Madras Treasury Manual and item 22, Appendix 5, Civil Account Code.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 12--*cont.*		
Item No.		
57	Based on item 102-A, Appendix F, Madras Treasury Manual.	
58	Embodies item 108, Appendix F, Madras Treasury Manual.	
59	Embodies the substance of the rules in item 15 (*a*), Appendix 5, Civil Account Code, Volume I, exception (*c*) under Article 100, *ibid*, and item 115, Appendix F, Madras Treasury Manual, Volume II, amended by G.Os. Nos. 1622, Rev. (Special), dated 28th August 1918, 1755, Development, dated 17th September 1921, 524, Judicial, dated 3rd August 1926, and 14, Judicial, dated 10th January 1927. The rules have been revised so as to bring out more clearly the general principles governing the delegations and conditions under which accommodation may be rented for Government purposes, and the powers of heads of departments have been made more uniform. The portion of rule I (*b*) that no building can be taken on lease for a period exceeding three years except with the specific approval of Government is *new* and is intended to ensure care before Government is committed to a recurring liability.	
	The rule regarding the renting of office accommodation in a building partly used as a private residence is based on the principle in paragraph 247 (*b*) of the Madras Public Works Department Code. This is intended to safeguard the interests of Government.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 12--*cont.*		
Item No.		
60	Based on note 4, under item 51, Appendix F, Madras Treasury Manual.	
61	Based on item 130-A, Appendix F, Madras Treasury Manual, paragraphs 56 and 57-A, 58 and 482 *ibid*, simplified and revised, item 12 of Appendix 5, Civil Account Code, and the following G.Os.:— G.O. No. 378, Public, dated 9th May 1923. G.O. No. 637, Public, dated 8th September 1924. G.O. No. 699, Public, dated 4th October 1924. G.O. No. 915, Public, dated 21st September 1925, and Memorandum from the Government of India, Central Printing Office, C.P.O. 25/123, dated 27th October 1926.	
62	Based on item 56-A, Appendix F, Madras Treasury Manual.	
63	Based on item 137, Appendix F, Madras Treasury Manual.	
64	Based on item 138, Appendix F, Madras Treasury Manual, as modified by the latest orders.	
64-A ...	Based on item 141, Appendix F, Madras Treasury Manual. In regard to the powers of mufassal Sessions Judges, a reference to the Criminal Rules of Practice where the detailed rules are given, has been considered sufficient. The certificate required for audit purposes contained in last sub-paragraph, is new.	
65	Based on item 114-A, Appendix F, Madras Treasury Manual, as revised by G.O. No. 793, Finance (Codes), dated 14th October 1926 and Memo. No. 38769-G and P-1, dated 10th January 1927.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 12—*cont.*		
Item No.		
66	Based on item 141-D, Appendix F, Madras Treasury Manual, brought up to date with reference to G.O. No. 679-H (Judicial), dated 28th March 1921. G.O. No. 1027 (Judicial), dated 15th December 1921, and G.O. No. 383, Judicial (Pol.), dated 11th July 1924, 3rd sub-paragraph to paragraph 35-C, Madras Treasury Manual and rule (ii) under Note 1 (*a*) to paragraph 256, Madras Public Works Department Code.	
67	Based on item 131, Appendix F, Madras Treasury Manual, and item 6 of the Annexure to Chapter 8, Madras Treasury Manual, as amended by G.O. No. 634, Finance, dated 23rd July 1925.	
68	Based on item 126, Appendix F, Madras Treasury Manual.	
69	Based on paragraph 123, Madras Treasury Manual.	
Appendix 13	......	See remarks against Appendix 12.
Item No.		
1	Based on item 17, Appendix F, Madras Treasury Manual.	
2	Based on item 37, Appendix F, Madras Treasury Manual, brought up to date.	
3	Embodies item 20-D, Appendix F, Madras Treasury Manual, and G.O. No. 1541 (Mis.), Development, dated 26th October 1926.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 13—*cont.*		
Item No.		
4	Based on correction slip 279 to item 44, Appendix F, Madras Treasury Manual, 2nd paragraph of item 58 and correction slips 336 and 378, dated 9th November 1925 and 2nd June 1926 to item 81, *ibid* see G.Os Nos. 854, Public, dated 5th September 1925, and 364, Public, dated 23rd April 1926).	
5	Embodies item 38-C, Appendix F, Madras Treasury Manual.	
6	In substitution of item 40, Appendix F, Madras Treasury Manual, and is self-explanatory.	
7	Embodies the substance of items 41, 42 and 42-A, Appendix F, Madras Treasury Manual, replacing the details of scales of fees, etc., by a reference to the standing orders of Government, the Board's Standing Orders and the Criminal Rules of Practice which embody them.	
8	Embodies item 42-B, Appendix F, Madras Treasury Manual.	
9	In substitution of item 43, Appendix F, Madras Treasury Manual.	
10	Based on item 44, Appendix F, Madras Treasury Manual.	
11	Based on paragraph 152-C, Madras Treasury Manual, as modified by— G.O. No. 641, Law (Education), dated 29th April 1925. G.O. No. 1091, Law (Education), dated 25th June 1925. G.O. No. 1144, Law (Education), dated 3rd July 1925. G.O. No. 1152, Law (Education), dated 3rd July 1925.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 13--*cont.*		
Item No.		
11--*cont.* ...	G.O. No. 44, Law (Education), dated 9th January 1926, and Law (Education) Memo. No. $\frac{2447\text{-C},}{25\text{-}1}$, dated 22nd August 1925.	
12	Based on item 114-D, Appendix F, Madras Treasury Manual, and G.Os. Nos. 1285, Development, dated 4th September 1926, and 1354, Development, dated 15th September 1926.	
13	Embodies item 38-A, Appendix F, Madras Treasury Manual.	
14	Based on paragraph 145-E, Madras Treasury Manual, as inserted by correction slip 276.	
15	Based on paragraphs 145-F and 145-G (10), Madras Treasury Manual, as inserted by correction slips 431 and 475, dated 7th January 1926 and 1st July 1926, and G.O. No. 800, Mis., L., dated 15th July 1926.	
16	Embodies the relevant portion of item 81, Appendix F, Madras Treasury Manual.	
17	Embodies paragraph 147-E, Madras Treasury Manual.	
18	Based on item 69-A, Appendix F, Madras Treasury Manual.	
19	Is in substitution of items 68 and 68-A, Appendix F, Madras Treasury Manual, and self-explanatory.	
20	Embodies item 105, Appendix F, Madras Treasury Manual.	
21	Based on paragraph 146, Madras Treasury Manual, Appendix D, and items 109 to 110-B and 113, Appendix F, *ibid*, and brings out the general principles now in observance. The certificate in the last sub-paragraph is new and based on G.O. No. 47, Finance, dated 26th January 1927.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 13—*cont.*		
Item No.		
22	Based on item 112, Appendix F, Madras Treasury Manual.	
23	(*a*), (*b*) and (*c*) are in place of items 117 to 120, Appendix F, Madras Treasury Manual and self-explanatory.	
	(*d*) is in place of item 121, Appendix F, Madras Treasury Manual, and the portion of item 124, *ibid,* relating to District Magistrates and is based on G.O. No. 758, Finance, dated 28th September 1926.	
	(*e*) is based on item 122, Appendix F, Madras Treasury Manual, as modified by G.O. Mis. No. 222, Law (Genl.), dated 24th January 1924.	
	(*f*) Based on items 123 and 124, Appendix F, Madras Treasury Manual, and rule 3 under Article 104, Civil Account Code, Vol. I, brought up to date with reference to G.Os Nos. 2879-H. (Judicial), dated 18th November 1920, 566 (Judicial), dated 1st August 1922, 872, Public, dated 15th December 1924, and 484, Judicial, dated 26th August 1925.	
	The note under rule (vi) covers also rule 3 under Article 104, Civil Account Code.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 13—*cont.*		
Item No. 23—*cont.* ...	(*g*) Based on items 123-A and 125, Appendix F, Madras Treasury Manual.	
	The detailed scales of rewards payable for destruction of wild animals have been replaced by a reference to the Board's Standing Orders which embody the same.	
24	In place of items 107 and 130, Appendix F, Madras Treasury Manual, and covers also item 20 of Appendix 5, Civil Account Code.	
Appendix 14	Items 1, 2, 3, 5 and 9 of this appendix form part of the rules and orders issued by the local Government in regard to central (Agency) expenditure under the powers vested in them by Articles 83 and 85, Civil Account Code, Rule 11 of Appendix 4 and item 6 of Appendix 5, *ibid*. The rest are agency rules.	
Item No. 1, 2, 5 and 9.	Based on G.O. No. 232, Finance (Codes), dated 31st March 1927.	
3	Based on item 51, Appendix F, Madras Treasury Manual, as modified by G.O. No. 791, Finance, dated 30th August 1920, and is in accordance with rule 11 of Appendix 4, Civil Account Code, 8th edition, reprint. The note is based on item 1 of Appendix 5, Civil Account Code, and item 21 of Appendix F, Madras Treasury Manual.	
4	Embodies item 54-C, Appendix F, Madras Treasury Manual.	

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 14—*cont.*		
Item No.		
6	In substitution of item 91-A_3 Appendix F, Madras Treasury Manual and self-explanatory.	
7	Embodies paragraph 140-C, Madras Treasury Manual.	
8	Based on rules 21 and 24, Appendix 5, Civil Account Code and G.O. Mis. No. 483, Finance, dated 14th June 1926.	
Appendix 15.	Corresponds to Appendix 4, Civil Account Code, Vol. I, and embodies the rules issued by the local Government in pursuance of the provisions of item 27 of part II of schedule I and item 17 of schedule II of the Devolution Rules (See G.O. No. 908, Finance, dated 2nd December 1926, Finance Memo. No. 5156, G and P-1, dated 18th February 1927, Finance Memo. No. 6808, G and P-1, dated 2nd May 1927, G.O. No. 416 (Mis.), Finance, dated 9th June 1927, and No. 437 (Mis.), Finance dated 18th June 1927).	
" 16	Based on Appendix E, Madras Treasury Manual, G.Os. Nos. 1690, Development, dated 29th November 1926, and 927, Development, dated 30th June 1926, and 1106, Development, dated 31st July 1926.	Subsidiary rules under T.O. 16.
" 17	Embodies the list in paragraph 126, Madras Treasury Manual, brought up to date and G.O. No. 886, Finance, dated 25th November 1926.	Financial rules of the local Government.

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 18.	Based on Annexure I to Chapter 7, Madras Treasury Manual, brought up to date and G.O. No. 1003, Development, dated 11th July 1925. In cases in which the detailed rules and orders are already contained in departmental manuals, a reference thereto has been considered sufficient.	Delegations by the local Government.
" 19	Substantially the same as Appendix 7 of Civil Account Code, Vol. I, 8th edition.	*Rule* 1 needs no explanation. *Rule* 2.—The orders in this rule form part of the subsidiary orders of the Governor in Council specifying how officers should draw money from treasuries. *Rules* 3, 4 and 5 prescribe statements necessary for audit purposes and fall therefore within the Auditor General's purview. *Rule* 6.—The orders in this rule are local Government's financial rules. The order contained in the last sentence of the note under the rule to the effect that the account department will accept the money order acknowledgment falls within the purview of the Auditor General. *Rule* 7.—The last sentence is issuable by the Auditor General. The rest are local Government's financial rules. *Rule* 8.—The portion that the triplicate receipt in Form D should be sent to the Accountant General falls within the purview of the Auditor General. The rest are financial rules of the local Government. *Rules* 9, 11, 19, 20 are financial rules of the local Government.

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 19—*cont.*		*Rules* 12—14.—These are rules framed partly by the local Government as rules regulating the drawal of money and partly by the Auditor General as rules necessary for audit purposes. Rule 14 is a subsidiary rule of the local Government under T.O. 16.
		Rules 15—18 fall within the purview of the Auditor General.
		Rule 21.—The procedure for payment falls within the scope of T.O. 16. The procedure regarding audit falls within the Auditor General's purview.
Appendix 20	Embodies the rules regarding the supply of stationery and printing stores issued by the local Government in pursuance of the provisions of item 27 of Part II of schedule I and item 17 of schedule II of the Devolution Rules (vide G.O. No. 920, Finance, dated 7th December 1926, and Finance G. and P. Memorandum No. 11976—1, dated 5th April 1927).	
,, 21	Based on G.O. No. 513, Finance (Codes), dated 26th June 1926.	See remarks against Article 188.
,, 22	Embodies Appendix T, Madras Treasury Manual, as amended by the Government of India Notification recorded in G.O. No. 3482, Law (Genl.), dated 11th November 1926.	These are orders issued by the Governor General in Council under section 30 (2) of the Act.
,, 22-A	Based on items 22, 38-B and 81, Appendix F, Madras Treasury Manual, paragraph 145-G, clauses (6) and (7), Madras Treasury Manual and G.Os. Nos. 1076 W., dated 1st August 1921, 1894, Revenue, dated 7th August 1920, 358, Revenue, dated 12th February 1921, 39, Finance, dated 1st August 1921, 1157, Law (Edn.), dated 4th July 1925 and 800-L. Mis., dated 15th July 1926.	These are delegations made by the local Government.

MEMORANDUM

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks, regarding the authority competent to amend each article.
Appendix 23	Reproduces the Government of India Resolution recorded in G.Os. No. 905–06, Finance, dated 2nd December 1926.	These are orders issued by the Government of India.
,, 24	Based on annexure to Chapter 8, Madras Treasury Manual brought up to date, paragraph 159-A *ibid* and the following G.Os.:— No. 1050, Development, dated 23rd July 1923; 484 and 488, Development, dated 1st April 1925; 2785, Revenue, dated 30th November 1920; 3073, Revenue, dated 27th December 1920; 3234, Law (Genl.), dated 23rd October 1925; 432, Law (Genl.), dated 9th February 1924; 3190, Law (Genl.), dated 20th October 1925; 800, L. Mis., dated 15th July 1926; 517, Development, dated 24th Nov. 1923; 561, Revenue (Special), dated 17th October 1918, and 123, Development, dated 27th January 1927.	These are delegations by the local Government.
,, 25	Based on paragraph 180-C, Madras Treasury Manual and rule 7 of paragraph 122, L., Madras Treasury Manual.	The orders are issued under the Madras Agricultural Pests and Diseases Act. The portions which relate to accounts classification should be in conformity with the classification prescribed by the Auditor General.
,, 26	Embodies the orders in Appendix 8-B, Civil Account Code, Vol. I. The note under rule 2 is based on the Government of India orders recorded in G.O. No. 702, Finance, dated 22nd August 1925.	The rules can be amended only by the Government of India—see footnote under Article 277.

Madras Financial and Account Code.	Relation to Civil Account Code, Madras Treasury Manual, Sub-Treasury Manual, etc.	Remarks regarding the authority competent to amend each article.
Appendix 27	Based on G.O. No. 337, Public, dated 25th April 1923.	
,, 28	Same as Appendix O to Madras Treasury Manual brought up to date.	The orders in this Appendix are Financial rules of the local Government.
,, 29	Same as Appendix R to Madras Treasury Manual.	Do.
,, 30	Based on Annexure to Chapter 8, Madras Treasury Manual brought up to date and G.O. No. 252, Finance, dated 22nd March 1926.	These are delegations by the local Government.

FORMS.

Almost all the forms in this code are based on the existing Civil Account Code, T. and A. (Treasury and Account) or Sub-Treasury Manual forms and they are quoted on the right hand corner of the top of each form. Authorities for other forms alone are given below.

As regards the authority competent to amend each form, see the Explanatory Memorandum to the article or articles prescribing each.

Form 3, ,, 3-A, ,, 3-B — Based on G.O. No. 873, Finance Codes, dated 22nd November 1926.

,, 5 — Same as Form 6 of the Government Securities Manual issued by the Government of India.

,, 11 — See explanatory memorandum to the note to Article 141.

,, 22-A and 22-B — Are new—see G.O. No. 555, Finance, dated 8th August 1927.

II

MEMORANDUM SHOWING THE RELATION BETWEEN THE RULES IN THE MADRAS TREASURY CODE AND THOSE IN THE CIVIL ACCOUNT CODE ISSUED BY THE AUDITOR GENERAL, THE MADRAS TREASURY AND SUB-TREASURY MANUALS ISSUED BY THE ACCOUNTANT GENERAL, ETC.

The sanction required to amend any of the rules in this Code has been indicated in column 3 of this memorandum provided such amendments are not repugnant to any of the provisions of the Government of India Act, the Devolution Rules, the Fundamental Rules, the Audit Resolutions and other Statutory Rules and Orders issued by the Secretary of State or the Government of India. The Financial Rules may be altered only with the concurrence of the Finance Department. In interpreting the rules in this Code, it should not be assumed that they are mere compilations from the sources indicated in column 2 of this memorandum, as the rules in column 1 contain such further modifications as Government may have deemed fit to make (with the concurrence of the Accountant General or Auditor General in the case of accounts and audit rules) at the time of framing these rules.

The remarks in column 3 are based on the explanatory memoranda issued by the Auditor General to the Civil Account Code.

Article number of the Madras Treasury Code	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
	CHAPTER I.	
	LOCATION OF PUBLIC FUNDS AND THE GENERAL ORGANIZATION OF TREASURIES.	
1—3 ...	Repeats T.Os. 2, 3 and 4.	
3-A ...	Embodies paragraph 273, Madras Treasury Manual. It is simply a corollary from T.O. 4.	
4	This article describes the existing general organization of treasuries, sub-treasuries, and collecting depots and their relationship with the Bank and is based on paragraph 1 and Appendix D to the Sub-Treasury Manual.	
5	This repeats T.O. 5 (*a*).	

MEMORANDUM

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
6	Embodies the substance of the first sub-paragraph of paragraph 276, Madras Treasury Manual and read with Article 5, Madras Treasury Code, covers Articles 261 and 262, Civil Account Code.	This article is simply an expansion of the scope of T.O. 5 (*a*) embodied in Article 5, Madras Treasury Code. There is no question of amending the scope of the articles unless T.O. 5 (*a*) itself is amended.
6-A ...	Same as the second sub-paragraph of paragraph 276 Madras Treasury Manual and contains Financial Rules of local Government.	
6-B to D ..	Same as Articles 290 and 291, Civil Account Code and paragraph 333, Madras Treasury Manual. The articles contain obvious executive instructions by the local Government.	
7	Based on paragraph 2, Sub-Treasury Manual.	These are Financial Rules of the local Government.
7-A ...	Embodies the substance of paragraph 20, Sub-Treasury Manual.	These are administrative rules of the local Government.
8	Embodies the first sentence of paragraph 3, and the first sentence of paragraph 5, Sub-Treasury Manual. The article defines the responsibility of the sub-treasury officer in regard to accounts, etc.	In so far as the accounts returns are concerned, these rules are subsidiary rules under T.O. 5 (*b*). The rest are Financial Rules of the local Government.
8-A ...	Embodies the substance of paragraphs 4 and 4-A, Sub-Treasury Manual. The first sentence should be treated as a subsidiary order under T.O. 9 (*a*) and (*b*). The rest of the article contains administrative orders of the local Government under T.O. 5 and the relevant account rules tobe observed by the Head Accountant.	

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
9	Based on Board's Standing Order 183, and paragraph 335, Madras Treasury Manual. The note embodies paragraph 335-A, Madras Treasury Manual. This article deals with the inspection of treasuries by Collectors.	These are subsidiary orders under T.O. 5 — see Auditor General's Memorandum to Article 294, Civil Account Code.
10-11 ...	Same as Articles 292--293, Civil Account Code. The note to Article 11 contains the substance of Article 294, Civil Account Code.	These are instructions issuable by the Auditor General as part of his instructions for the inspection of treasuries. The note to Article 11 forms part of the subsidiary orders under T.O. 5.
12	Repeats T.O. 5 (*b*).	
13	Almost the same as paragraph 16, Resource Manual with the references to treasuries under the audit control of the Accountant General, Central Revenues, omitted. Note 2 is based on paragraph 329(1), Madras Treasury Manual.	The rules are all subsidiary to T.O. 5. Clause 1 of Article 16 is partially a repetition of T O. 5 (*b*).
14	Same as paragraph 17, Resource Manual with the words " in legal tender gold " omitted, as sovereigns and half sovereigns have become uncurrent under the Currency Act of 1927. The columns therfor have also been deleted from the cash balance report form with the concurrence of the Accountant General. The note under the article is based on paragraph 329 (3), Madras Treasury Manual.	
15	Same as paragraph 18, Resource Manual. The note is based on paragraph 329 (3), Madras Treasury Manual.	

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
16	Same as paragraph 19, Resource Manual, with the note amplified at the instance of the Accountant General so as to indicate that the rules regarding cash balance report apply also to treasuries banking with a branch of the Imperial Bank.	The rules are all subsidiary to T.O. 5. Clause 1 of Article 16 is partially a repetition of T.O. 5 (*b*).
17	Same as Article 20, Resource Manual.	
18	Based on paragraphs 5, 5-A, 6, 124 and 124-A, Sub-Treasury Manual.	
18-A ...	Is based on paragraph 19, Sub-Treasury Manual.	
19	T.O. 5 (*c*)	
20	Repeats T.O. 6	

CHAPTER II.

Payment of Moneys into the Public Account.

21	This article is purely introductory and states the scheme of distribution between the two Codes--Madras Treasury Code and Madras Financial and Account Code--of the detailed rules and orders under T.Os. 7--9.	
22	The first paragraph is the same as Article 266, Civil Account Code. The second paragraph is based on part of paragraph 284-A, Madras Treasury Manual. The note under the first paragraph is based on the last sentence of paragraph 50, Sub-Treasury Manual.	These are subsidiary rules and orders under T.O. 9 (*a*).
22-A ...	Embodies the substance of paragraph 284-A, Madras Treasury Manual.	These are subsidiary rules and orders under T.O. 9 (*a*).
22-B ...	Based on paragraphs 51--54, Sub-Treasury Manual.	

MEMORANDUM

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
22-C ...	Based on paragraph 220, Sub-Treasury Manual.	
23	Based on Article 5 and rule 1 of Article 266, Civil Account Code, paragraph 11, Madras Treasury Manual, and the second sub-paragraph under paragraph 37-A, Sub-Treasury Manual. Note 2 is the same as the 1st sub-paragraph of paragraph 285, Madras Treasury Manual.	These are subsidiary rules and orders under T.O. 9 (*a*).
24	Based on Articles 6 and 303, Civil Account Code, and paragraphs 12 and 12-A, Madras Treasury Manual—see also Article 16 (*b*), Madras Financial and Account Code.	This article contains instructions of the Governor General in Council under T.O. 9 (*c*).
25	Based on Article 16 and rule 6 under Article 266, Civil Account Code. The last sentence is a practical instruction based on paragraph 43, Sub-Treasury Manual.	These are local Government's financial rules. The last sentence is a subsidiary rule under T.O. 9 (*a*).
26	This relates to Forest receipts. The main article, Note 1 and the 1st paragraph of Note 2, embody Article 409, Civil Account Code, and the notes thereunder. The 2nd paragraph of Note 2, and Note 3 are based on the 2nd sub-paragraph of paragraph 365, Madras Treasury Manual, and paragraph 367, Madras Treasury Manual, respectively.	Any modification of the orders in the main article and in the 1st paragraph of Note 2, and Note 3 should be made by the Auditor General as relating to initial accounts. Note 1 and the 2nd paragraph of Note 2 are subsidiary rules under T.O. 9 (*a*).
27 ...	Clauses (*a*) and (*b*) are taken from Article 410, Civil Account Code, and the note is based on paragraph 367-A, Madras Treasury Manual.	Clause (*a*) and the note are subsidiary rules under T.O. 9 (*a*); clause (*b*) contains instructions issued by the Auditor General relating to initial accounts.
28 ...	Embodies Article 411, Civil Account Code.	These are some of the subsidiary rules under T.O. 9 (*a*).

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
29 ...	The main article is the same as Article 412, Civil Account Code. The note is based on paragraph 366, Madras Treasury Manual.	The orders in this article are issued by the Auditor General as necessary for audit purposes.
30 ...	Based on Article 437, Civil Account Code.	These are financial rules of the local Government.
31—33 ...	Based on Article 439 (*a*), Civil Account Code, read with Articles 418, 419 and 421 *ibid*. Rules 1 and 2 under Article 419, Civil Account Code, have been codified as rules 1 and 3 of Article 32 of the Madras Treasury Code, while rule 2 under the latter article is a reproduction of paragraph 376, Madras Treasury Manual.	These rules relate to initial accounts and can be changed only by the Auditor General.
	The note under Article 33 is the same as paragraph 380, Madras Treasury Manual.	The return prescribed in the note to Article 33 is an administrative one.
34 ...	Embodies paragraph 378, Madras Treasury Manual.	These rules relate to initial accounts and can be changed only by the Auditor General as necessary for audit purposes.
35-36 ...	These articles quote T. O. 9 (*b*) and (*c*). The Notes are mainly for reference.	

CHAPTER III.

Custody of moneys, stamps and opium in treasuries.

The procedure hitherto in force regarding the safe custody of moneys in a treasury as embodied in Articles 615 and 22 of the Resource Manual and 270, Civil Account Code, supplemented by the rules in the B.S.O. (Rules 1, 4, 10 and 11 of B.S.O. No. 182 and rules 3 and 4 of B.S.O. No. 185), the Madras Treasury Manual (paragraphs 280-A, 281 and 283) and the Madras Sub-Treasury Manual (paragraphs 4, 12-19 and 256) has been declared to be the procedure laid down under T. O. 10 (*a*) by the Governor in Council with the concurrence of the Governor General in Council—see Government of India, Finance Department, letter No. D/1790-A, dated 13th July 1927, recorded in G. O. No. 539, Finance, dated 1st August 1927. The abovesaid rules have, after suitable redrafting been embodied in Part I of this chapter.

MEMORANDUM

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
37 ...	Repeats T.O. 10.	
38 ...	Based on paragraph 6, Resource Manual. Merely states a fact.	
39 ...	Based on paragraph 7, Resource Manual, and G.O. No. 242, Finance, dated 2nd April 1927, and are subsidiary orders under T.O. 10.	
40–41 ...	Same as paras. 8–9, Resource Manual, and are subsidiary rules under T.O. 10.	
42 ...	The main article is based on paragraph 13, Resource Manual and the local orders in paragraph 1 of Board's Standing Order No. 182. Notes 1 and 2 are the same as the last two sub-paragraphs of paragraph 283, Madras Treasury Manual, and Note 3 is based on footnote (2) to paragraph 1 of Board's Standing Order No. 182 and paragraph 280-A, Madras Treasury Mannal. The article contains subsidiary orders under T.O. 10.	
[illegible] ...	The main article is the same as article 22 of the Resource Manual and is subsidiary to T.O. 10. The note is merely for reference and self-explanatory.	
44–45 ...	Same as paragraphs 10 and 11, Resource Manual. The rules are subsidiary to T.O. 10.	
46	This is based on paragraph 3, Board's Standing Order No. 185, quoted in paragraph 282, Madras Treasury Manual. The article contains subsidiary orders under T.O. 10.	

Article number of the Madras Treasury Code	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
47	Clause (*a*) is based on paragraph 12 (*a*) Resource Manual, as amended by the local orders in paragraph 4 of Board's Standing Order No. 185, paragraph 283, Madras Treasury Manual and paragraph 256 Sub-Treasury Manual. Clause (*b*) is the same as paragraph 12 (*b*), Resource Manual. The article contains subsidiary rules under T.O. 10.	
48	The first 7 rules are the same as the rules under paragraph 14, Resource Manual. Rule 8 is based on paragraph 281, Madras Treasury Manual. The note is the same as paragraph 15, Resource Manual. The orders in this article are subsidiary to T.O. 10.	
49	The first sub-paragraph is based so far as custody of money is concerned on Article 270, Civil Account Code. The rest of this article is based on paragraph 11 of Board's Standing Order No. 182, quoted in paragraph 293, Madras Treasury Manual. The orders are subsidiary to T.O. 10.	
50—55 ...	These articles are based on paragraph 10 of Board's Standing Order No. 182 and paragraphs 13—18, Sub-Treasury Manual. The orders are subsidiary to T.O. 10.	
56	Same as clause (*vi*) of paragraph 10 of Board's Standing Order No. 182 and paragraph 7, Sub-Treasury Manual. The orders are subsidiary to T.O. 10 and T.O. 5.	The portion of the rules relating to accounts can be amended only with the Auditor General's consent.

MEMORANDUM

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
57	Embodies the first two sentences of paragraph 4 Sub-Treasury Manual. The article contains subsidiary orders under T.O. 10.	
58-59 ...	Based on paragraphs 12, 13 and 14-A, Sub-Treasury Manual, and form part of subsidiary orders under T.O. 10.	
60	Embodies the note under paragraph 19, Sub-Treasury Manual. These are subsidiary rules under T.O. 10.	
61	The main article is based on paragraph 2 of Board's Standing Order No. 182 and the last sub-paragraph of paragraph 280, Madras Treasury Manual. *Note.*—To avoid repetition of rules regarding the custody, sale and supply of stamps, a reference to the Madras Stamp Manual has been given.	This is a financial rule of the local Government. Although "Stamps" is a provincial subject (non-judicial stamps being subject to legislation by the Indian Legislature and judicial stamps subject to legislation by the Indian Legislature as regards the amount of court fees levied in relation to suits and proceedings in High Courts under their original jurisdiction) it has been decided that the Government of India should for the sake of uniformity continue to prescribe general rules for the custody, sale and supply of all kinds of stamps and stamp papers—see Government of India letter recorded in G.O. Mis. No. 1214, Rev., dated 29th June 1922. In the event of any important modification of the rules becoming necessary, the local Government will of course be consulted and it will be open to them to supplement these rules whenever they may consider such action to be necessary, with executive instructions.
62 and 64 ...	These simply state a fact.	
63	Embodies paragraphs 21 and 22, Sub-Treasury Manual.	See remarks against Article 61 above.
65 ...	Self-explanatory	

CHAPTER IV.

TRANSFER OF MNEYS STANDING IN THE PUBLIC ACCOUNT.

66	T.O. 11.	

CHAPTER V.

WITHDRAWAL OF MONEYS FROM THE PUBLIC ACCOUNT.

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
67	Needs no explanation.	
68	The main article and Note 2 thereunder are the same as Article 267, Civil Account Code, and rule 4 thereunder. Note 1 is based on paragraphs 287 B and C, Madras Treasury Manual, and G.O. No. 554, Finance, dated 9th July 1926. Notes 3, 4 and 5 are based on the last sentence of paragraph 288, and paragraphs 289 and 291, Madras Treasury Manual. Note 6 is based on existing practice and paragraph 5 of Accountant General's letter No. T. M. 3—239, dated 26th May 1927, disposed of in G.O. Mis. No. 488, Finance, dated 7th July 1927.	These are part of subsidiary rules and orders under T.O. 16.
68-A ...	Same as paragraph 292, Madras Treasury Manual.	Do.
69	Same as Article 269, Civil Account Code.	The part of the substantive rule relating to the posting of the Day Book and the orders in the rules under the article are issued by the Auditor General, while the rest of the orders are issued as subsidiary rules framed by the Governor in Council under T.O. 16.
69-A ...	Same as Article 268, Civil Account Code, and Notes 2 and 3 thereunder.	The orders in the main article are part of subsidiary rules made by the Governor in Council under T.O. 16. Part of rule 1 relating to deductions or alterations and rule 2 are covered by T.O. 24. The rest of rule 1 is a financial rule of the local Government.

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
69-B ...	Based on Article 270, Civil Account Code, in so far as it relates to payments, with the exception of Note 2 thereunder.	These orders follow from the definition of "Treasury" which includes a sub-treasury—vide T.O. 2. Note 1 is a necessary financial rule to avoid the risk of double payment—once at the district treasury and a second time at the sub-treasury.
69-C ...	Embodies the second sub-paragraph of paragraph 287, Madras Treasury Manual.	This article contains instructions issued by the Audit Department.
69-D ...	Embodies paragraph 328-A and sub-paragraph 3 of paragraph 287, Madras Treasury Manual.	These are part of subsidiary rules under T.O. 16.
70	Based on the first and last sub-paragraphs of paragraph 14, Madras Treasury Manual.	These are financial rules of the local Government.
71	Based on Article 273, Civil Account Code.	Do.
72	Same as Article 274, Civil Account Code.	These are subsidiary rules under T.O. 16; see also T.O. 25.
73	Contains the substance of Article 275, Civil Account Code, with some textual changes.	The first two sentences enunciate the general principles relating to letters of credit and these and the third sentence contain financial rules of the local Government. The last sentence relates to initial accounts and the procedure contained therein is laid down by the Auditor General.
74	Same as Article 276, Civil Account Code.	The orders in this article are part of subsidiary rules under T.O. 16 and are in accordance with T.O. 29.
75	Based on Article 277, Civil Account Code.	The orders are part of the financial rules of the local Government.

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Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
76—78 ...	Based on Articles 413—417, Civil Account Code, modified with reference to the fact that the letter of credit system has been abolished in Madras. The note under Article 78 is based on paragraph 368, Madras Treasury Manual.	Articles 76 and 77 are part of subsidiary rules under T.O. 16, while Article 78 contains rules regarding initial accounts issued by the Auditor General. As regards the exception under Article 76 which embodies Article 417, Civil Account Code, the first clause is covered by paragraphs 35 and 36 of the subsidiary rules under F.R. 74 (*a*), while the second clause is issued by the Auditor General as an instruction relating to the treasury accounts, under rule 22 of the Auditor General's rules.
78-A to K ..	Embody Articles 440--450, Civil Account Code.	The orders in the second sentence of Article 78-A and Articles 78-E, I, J and K relate to initial accounts at treasuries and are rules issued by the Auditor General. The rest are subsidiary rules under T.O. 16.
78-L ...	Embodies the portion of Article 451, Civil Account Code, relating to cheque books.	This article is a financial rule of the local Government.
79	T.O. No. 27 (*a*) and (*b*).	
80	Embodies the third sentence of the Government of India resolution quoted in Article 17, Civil Account Code, and the note under that article.	The article is a financial rule of the local Government.
81	Combines Article 19, Civil Account Code, with the local orders contained in paragraph 324, Madras Treasury Manual.	These rules are financial rules of the local Government.
82—84 ...	Article 82 reproduces T.O. 28 and covers the substance of Article 20, Civil Account Code, and rules 1-4 thereunder. Article 83 embodies paragraphs 326 and 328, Madras Treasury Manual, and covers rule 5 under Article 20, Civil Account Code ; and Article 84 embodies rule 6 under Article 20, Civil Account Code, and paragraph 327, Madras Treasury Manual.	These articles embody T.O. 28 and the financial rules of the local Government relevant to the subject.

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CHAPTER VI.

Pension Payments.

Pending the issue of the new Pension Rules by the Secretary of State in Council, this Chapter has been drafted on the basis of the existing rules in Chapters XLVIII to L, Civil Service Regulations (as regards procedure only), the Civil Account Code and the other supplementary rules and orders contained in the Madras Treasury Manual, the Sub-Treasury Manual and the Madras Supplement to the Civil Service Regulations. The relation between the articles in this chapter and the Statutory Rules and Orders has not been fully detailed below in view of the fact that the new Pension Rules have not yet been issued. It is presumed when the new rules are issued, the existing articles in this chapter will have to be re-issued as Subsidiary Rules and Orders of the local Government and the Auditor General, etc., under the new Pension Rules and the Treasury Orders.

As regards the authority competent to revise the rules, the present position is as follows :—

So far as the procedure rules falling within the scope of the Civil Service Regulations are concerned, the authority competent to change them is the Government of India for the present. A few of the rules taken from the Civil Account Code would come within the scope of the Treasury Orders 16, 20 and 21. Changes of such rules can be made only by the authority competent under the respective Treasury Orders. The concurrence of the Auditor General would, of course, be necessary to any change in the rules falling within the scope of Treasury Order 16 and in the rules relating to initial accounts issuable by the Auditor General under rule 22 of the Auditor General's Rules.

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
85–86 ...	Embody the substance of Article 326, Civil Account Code.	
87	Embodies the first paragraph of Article 327, Civil Account Code.	
88	Based on part of Article 331, Civil Account Code, read with paragraph 335-B, Madras Treasury Manual, and paragraphs 126 and 127, Sub-Treasury Manual. These orders are subsidiary to T.O. 16.	

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
89	Embodies the substance of Article 328, Civil Account Code and Article 944, Civil Service Regulations.	
90	The main article embodies Article 945, Civil Service Regulations, and rule 3 under Article 945, Madras Supplement to the Civil Service Regulations. Note 1 is based on G.O. No. 294, Financial, dated 2nd July 1908 and Government of India, Finance Department, No. 5131-P., dated 31st August 1908.	
91	Reproduces Article 946, Civil Service Regulations.	
92	Embodies Article 947, Civil Service Regulations, with the first sentence of clause (*b*) slightly altered with the concurrence of the Accountant General, to make it clear that the rule regarding personal appearance and identification once a year applies to all pensioners (not only male) other than those specially exempted by the local Government, e.g., purdah ladies and persons incapacitated from such appearance. Note 1 is the same as Note (2) under sub-paragraph (7) of paragraph 336, Madras Treasury Manual.	
93	Embodies Article 329, Civil Account Code, and paragraph 338, Madras Treasury Manual.	

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Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
94	Based on G.O. No. 2, Financial, (Pension), dated 31st January 1921, and Accountant General's Circular Pension Mis. No. 12, dated 28th April 1921. In so far as the orders relate to presentation of claims and treasury procedure in connexion therewith, these rules are subsidiary rules under T.O. 16; and in so far as they relate to the preparation of initial accounts in the treasury, the rules should be considered to be part of the Auditor General's instructions.	
95	The main article is substantially the same as Article 332, Civil Account Code. Notes 1 and 2 are based on rule 6 of paragraph 337, Madras Treasury Manual, and Article 948, Civil Service Regulations.	
96	Same as note (1) under sub-paragraph 7 of paragraph 336, Madras Treasury Manual.	
97	Embodies Article 949, Civil Service Regulations, and relevant local orders thereunder embodied in the Madras Supplement to the Civil Service Regulations.	
98	Same as Article 330, Civil Account Code, and rules 1, 3 4 and 8 thereunder. Rules 2, 5 and 9 of Article 330, Civil Account Code, are covered by Note 1 under Article 98 Madras Treasury Code and rule 6 by Articles 110-A to 113 and rule 7 by Article 107. Note 2 is based on the penultimate sub-paragraph of paragraph 343, Madras Treasury Manual, amplified with reference to G.O. No. 852, L. & M., dated 31st March 1924.	

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
99	Based on Article 331, Civil Account Code, and paragraph 335-B, Madras Treasury Manual. The word 'signature' occurring in the former has with the concurrence of the Accountant General been replaced by the word 'initials', as according to form 27 in the Appendices to the Civil Service Regulations, the payment has to be attested in the Pension Payment Order by the disbursing officer's initials only and this is also the practice.	
100	Same as T.O. 20.	
101	Based on Article 950, Civil Service Regulations, and G.O. No. 919, Financial, dated 23rd November 1895, and Government of India, Finance Department, No. 1630 C.S.R., dated 21st March 1911 (codified in the Madras Supplement to the Civil Service Regulations).	
102-103 ...	Same as Articles 951-952, Civil Service Regulations.	
104-105 ...	Based on the second paragraph of Article 327, Civil Account Code, paragraph 342, Madras Treasury Manual and Articles 954 and 955, Civil Service Regulations. The note under Article 104 embodies the substance of paragraphs 141 and 142, Sub-Treasury Manual.	
106	Same as Article 331-A, Civil Account Code.	
107	Same as paragraph 348, Madras Treasury Manual.	
108—111 ...	Embody the substance of Articles 956—959, Civil Service Regulations, and paragraph 147, Sub-Treasury Manual.	
110-A ...	Based on Article 39 (*a*), Civil Account Code.	

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Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
112-113 ...	Based on the last sub-paragraph of Article 39 (*b*) and Article 39 (*c*), Civil Account Code, Article 960, Civil Service Regulations, and rule 1 thereunder in the Madras Supplement to the Civil Service Regulations.	
114	Based on the opening sentence of Article 333, Civil Account Code, and paragraph 350, Madras Treasury Manual.	
115	Same as paragraph 352, Madras Treasury Manual.	
116	Embodies Article 334, Civil Account Code.	
117	Embodies paragraph 351, Madras Treasury Manual.	
118	Embodies paragraph 346, Madras Treasury Manual.	

CHAPTER VII.

BILLS AND REMITTANCES.

The transactions to which the orders in these chapters apply are Central and the orders are therefore issued by the Governor General in Council as Agency rules to the local Governments. The orders in Articles 131—134 (Articles 367—370, Civil Account Code) and Articles 145-146 (Articles 381-382, Civil Account Code) are issued by the Auditor General as part of his accounts rules.

Authorities for such articles of this chapter as are reproduced from the Civil Account Code are given marginally in the text of the Code itself. The authorities for the other articles only are therefore given below :—

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
127	The note under this article is the same as paragraph 361, Madras Treasury Manual.	
129	The note under this article is based on Auditor General's letter No. 449, Admn. 465-22, dated 22nd March 1924, to all Accountants General.	
140	Note 2 under this article is the same as paragraph 362, Madras Treasury Manual.	

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CHAPTER VIII.

Central Departments.

Needs no explanation.

CHAPTER IX.

Local Funds.

The balances of local funds being Central, the rules in this chapter are Agency rules issued by the Governor General in Council. The rules relating to accounts are of course issuable by the Auditor General.

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
160	Same as Article 218, Civil Account Code.	
161	The list is based on paragraph 243, Madras Treasury Manual, brought up to date in consultation with the Accountant General.	
162	The first paragraph is the same as Article 219, Civil Account Code. The second paragraph is based on G.O. No. 1682, L. and M., dated 4th May 1926.	
163	This article is the same as paragraph 244, Madras Treasury Manual, re-drafted.	
164	Based on paragraph 243 (*c*), Madras Treasury Manual, inserted by correction slip No. 426, dated 9th December 1925.	
165	Based on the third sub-paragraph of paragraph 243, Madras Treasury Manual, and existing procedure.	
166—169 ...	Same as Articles 220-A, 220, 522, 523 and 524, Civil Account Code, with slight re-drafting. The second paragraph of Article 169 is based on paragraph 258-B, Madras Treasury Manual.	

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
170	The main article is the same as Article 525, Civil Account Code. The note is based on paragraph 173, Sub-Treasury Manual.	
171	Based on Article 222, Civil Account Code, and paragraph 263, Madras Treasury Manual.	
172	Based on Article 223, Civil Account Code.	

CHAPTER X.

Deposits.

The articles in this chapter relate to initial accounts of deposits kept at treasuries and the accounts returns to the audit office and are therefore mainly accounts rules and instructions issuable by the Auditor General.

Such of the rules of this chapter as are merely reproduced from the Civil Account Code are referred to marginally in the text of the Code itself. The authorities of the remaining portions only are given below :—

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
174	The exceptions are based on paragraph 353, Madras Treasury Manual. The note embodies paragraph 154, Sub-Treasury Manual.	
175	Is merely an article of reference.	
176	Embodies paragraph 354, Madras Treasury Manual.	
183	Based on paragraph 229, Madras Treasury Manual.	These are Agency rules of the Governor General in Council.

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
184	Based on paragraphs 235, 358 and 359, Madras Treasury Manual, and paragraphs 168 to 170, Sub-Treasury Manual.	Clauses (*a*), (*b*), first sub-paragraph of clause (*c*) with the exception thereunder and clause (*d*), all of which relate to issue of cash orders, are subsidiary rules under T.O. 16. Clause (*e*) relating to custody of cash order forms is a financial rule of the local Government.
185	Based on Article 349, Civil Account Code, paragraph 360, Madras Treasury Manual and paragraph 167, Sub-Treasury Manual.	
185-A ...	Embodies the substance of paragraph 302, Madras Treasury Manual, along with Article 283, Civil Account Code.	
185-B ...	Same as paragraph 301, Madras Treasury Manual.	This is a subsidiary rule under T.O. 16.
186	Same as paragraph 360-A, Madras Treasury Manual.	
193	Note 1 is based on a part of the note under paragraph 172, Sub-Treasury Manual. Note 2 is based on paragraphs 158-159, Sub-Treasury Manual.	Note 2 is an Agency rule of the Governor General in Council.
194	Self-explanatory.	
197	In substitution of paragraph 172, Sub-Treasury Manual. The weekly and daily extract registers prescribed in the Sub-Treasury Manual have been dispensed with as unnecessary with the concurrence of the Accountant General.	
198—202 ...	Embody paragraphs 178, 173 and 175—177, Sub-Treasury Manual.	

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CHAPTER XI.

Accounts Procedure and Miscellaneous Matters.

This chapter prescribes mainly the accounts procedure at treasuries and the majority of the rules relate to initial accounts and are therefore prescribable by the Auditor General. The extent to which some of the rules pertain to other authorities is indicated in column (3).

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
203	Recapitulates the substance of T.O. 4 and Article 260, Civil Account Code.	
204	The main Article is the same as Article 264, Civil Account Code. Note 1 is based on paragraphs 12 and 86, Sub-Treasury Manual and note 2 on the note to paragraph 94, Sub-Treasury Manual and facts.	
205	Same as Article 265, Civil Account Code.	
206	The main article is the same as paragraph 295, Madras Treasury Manual, and in substitution of Article 278, Civil Account Code. Notes 1 and 2 are the same as clauses (*b*) and (*c*) of Article 263, Civil Account Code. Note 3 embodies the substance of paragraphs 10 and 87 to 93, Sub-Treasury Manual.	
207	The main article and note 1 are based on Article 282, Civil Account Code read with paragraph 300, Madras Treasury Manual. The last sentence of Article 282, Civil Account Code, has been omitted as the Accountant's Balance sheet is not maintained at Madras. The last sentence of the new article is based on an existing practice.	
	Note 2 is new but contains only obviously necessary instructions.	The first two sentences and the last sentence of note 2 are financial rules of the local Government.
208	The main article is based on paragraph 307, Madras Treasury Manual, brought up to date. Note 1 embodies paragraph 316, Madras Treasury Manual. Note 2 is in substitution of the note under paragraph 307, Madras Treasury Manual and is based on Article 279 (*b*), Civil Account Code. Note 3 is based on paragraph 91, Madras Treasury Manual.	

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Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
209	Based on paragraph 297, Madras Treasury Manual and embodies also the substance of Article 280, Civil Account Code.	
210 ...	Based on paragraph 308, Madras Treasury Manual.	
211 ...	Same as paragraph 309, Madras Treasury Manual with the due date for first list altered into 11th with reference to Accountant General's Circular T. M. Deptl. No. 8, dated 12th March 1927.	
212 ...	Based on Article 284, Civil Account Code, read with the foot-note under Article 278, *ibid*, and paragraphs 300 and 304, Madras Treasury Manual and 96–100, Sub-Treasury Manual. The note under clause (*d*) (1) (i) is the same as the second sub-paragraph of paragraph 284, Madras Treasury Manual, while the note under clause (*f*) is based on the note to paragraph 101, Sub-Treasury Manual.	Clause (*b*) and part of clause (*e*) relating to verification of balance are subsidiary to T.O. 5. The remaining portion of clause (*e*) and clause (*f*) are local Government's Financial Rules. The rest falls within the purview of the Auditor General.
213 ...	Same as paragraph 298, Madras Treasury Manual.	
214 ...	Takes the place of Article 281, Civil Account Code. The main article and note 1 embody the substance of paragraph 299, Madras Treasury Manual, and paragraphs 104–105, Sub-Treasury Manual. The rule regarding despatch of pension vouchers bi-monthly in two batches is based on Appendix E, Sub-Treasury Manual. Note 2 is based on paragraph 296, Madras Treasury Manual; note 3 on the note under Article 281, Civil Account Code and the note under paragraph 297, Madras Treasury Manual; and note 4 on facts.	

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Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
215 ...	Same as paragraph 305, Madras Treasury Manual and covers also Article 285, Civil Account Code and Appendix C to the Sub-Treasury Manual.	
216 ...	Is a redraft of paragraph 310, Madras Treasury Manual and covers paragraphs 102–103, Sub-Treasury Manual also.	
217 ...	Embodies the first portion of paragraph 311, Madras Treasury Manual with the substance of paragraph 95, Sub-Treasury Manual.	
218 ...	Embodies the latter portion of paragraph 311, Madras Treasury Manual amplified with reference to the Departmental system of accounts recently introduced and covers also paragraph 306, *ibid.* The note is an adaptation of the note under Article 286, Civil Account Code to suit Madras.	
218-A ...	Embodies the substance of paragraphs 112—115 and 117 -120, Sub-Treasury Manual.	
219-220 ...	Reproduce paragraphs 312, and 313, Madras Treasury Manual.	
220-A ...	Embodies the substance of paragraphs 109 and 116, Sub-Treasury Manual.	
221—223 ...	Same as paragraphs 320—322, Madras Treasury Manual. Clause (4) of Article 221 is based on Accountant General's Circular T. M. Deptl. No. 8, dated 12th March 1927 and the note thereunder on the recent schemes for control of expenditure.	The note under Article 221 and the second and third sentences of Article 223 (1) are financial rules of the local Government.

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
224 ...	Based on Article 287, Civil Account Code, read with the foot-note under Article 278, *ibid*, and part of paragraph 314, Madras Treasury Manual.	The portion of the article relating to cash balance report and rule 2 are subsidiary to T.O. 5. The second sentence of the main article is a financial rule of the local Government. The rest are issuable by the Auditor General.
225 ..	Embodies the 2nd and 3rd Sub-paragraphs of paragraph 314, Madras Treasury Manual. The note covers Appendix E, Sub-Treasury Manual.	The first sub-paragraph and the note are financial rules of the local Government.
226 ...	Same as paragraph 315, Madras Treasury Manual.	The last sentence is a financial rule of the local Government.
227 ...	Same as Article 288, Civil Account Code.	
228 ..	Same as paragraph 323, Madras Treasury Manual, amplified with reference to paragraph 8 of G.O. No. 110, Finance, dated 11th February 1925.	These are financial rules of the local Government.
229 ...	Based on paragraphs 495 and 498, Madras Treasury Manual.	These are partly Agency rules of the Governor General in Council and partly account rules issuable by the Auditor General.
230 ...	In place of paragraph 481, Madras Treasury Manual.	This is a financial rule of the local Government but the periods for which accounts records should be preserved may not be altered without the concurrence of the Audit Department.
230-A to C.	Same as paragraphs 235 to 237, Sub-Treasury Manual.	The first sentence of Article 230-A is covered by T.O. 7. The rest are financial rules of the local Government.
230-D ...	Self-explanatory.	
230-E to I...	Same as paragraphs 241—245, Sub-Treasury Manual.	
230-J ...	Based on paragraphs 246 to 249 Sub-Treasury Manual.	
230-K ..	Self-explanatory.	

CHAPTER XII.

SPECIAL PROCEDURE FOR TREASURIES BANKING WITH A BRANCH OF THE IMPERIAL BANK OF INDIA.

This chapter contains the special rules applicable to treasuries at places where Government treasury business is conducted by a branch of the Imperial Bank of India. While under Treasury Order 9 (*c*) the procedure to be adopted in paying moneys into the bank is prescribable by the Governor General in Council, that relating to withdrawal of funds from the bank for expenditure is prescribable by the Governor General in Council or the local Government according as the transactions are central or provincial, and the rules relating to treasury accounts and returns are issued by the Auditor General.

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
231 ...	Same as Article 295, Civil Account Code.	This forms part of the instructions issued by the Government of India to the Bank.
232 ...	Same as Article 296, Civil Account Code.	So far as officers under the local Government are concerned the instructions are issuable by the Governor in Council under T.O. 12. As regards the Bank and the account offices the instructions are issuable by the Government of India and the Auditor General, respectively.
233 ...	Same as Article 297, Civil Account Code.	The accounts and instructions in this article are prescribed by the Government of India under clause 2 of the agreement with the Bank.
234--237 ...	Same as Articles 298—301, Civil Account Code, slightly modified with reference to the fact that in Madras the classified accounts are prepared and submitted to the Accountant General by the treasury (see foot-note under Article 278, Civil Account Code). The foot-note under Article 235 is based on local practice.	Do.
238 ...	Merely refers to Articles 302—305, Civil Account Code, reproduced elsewhere.	

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
239—241 ...	Same as paragraphs 230--232, Sub-Treasury Manual, and covers paragraph 466, Madras Treasury Manual also.	The first two sub-paragraphs of Article 239 and Article 240 are partly subsidiary rules under T.O. 9 and partly account rules issued by the Auditor General. The third sub-paragraph of Article 239 forms part of the subsidiary orders under T.O. 11. Article 241 is an account rule falling within the purview of the Auditor General.
242--244 ...	Repeat Articles 306--308, Civil Account Code.	Remittances being a central subject the rules fall within the purview of the Governor General in Council.
245	The main article is the same as Article 309, Civil Account Code. Note 1 is based on paragraph 233, Sub-Treasury Manual, and note 2 on paragraph 467, Madras Treasury Manual.	The main article up to the end of the words "in accordance with the Collector's order" and note 1 are issuable by the local Government. The rest are issuable by the Government of India.
246	Same as Article 310, Civil Account Code.	Issuable by the local Government so far as provincial payments are concerned.
247	Same as Article 311, Civil Account Code, omitting the reference to Forest department payments.	The rules concern central transactions and are issuable by the Government of India.
248	Same as Article 312, Civil Account Code, with clauses (*c*) and (*d*) slightly re-worded with reference to the fact that no letters of credit as such are issued in the Public Works Department.	These are instructions issued by the local Government to the bank as their customers.
249	Same as Article 313, Civil Account Code.	Subsidiary orders under T.O. 16. The note relates to a central transaction and falls within the purview of the Government of India.
250	Same as Article 314, Civil Account Code.	Contains financial rules of the local Government.

Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.
251	Repeats Article 315, Civil Account Code.	This article at present concerns central transactions and are therefore issuable by the Government of India. They will be issuable by the local Government if they raise their own loans in the market and have to pay interest thereon.
252	Same as Article 316. The note is merely for reference.	Concerns central transactions and therefore issuable by the Government of India.
253–254 ...	Same as Articles 317 and 318, Civil Account Code.	These fall within the purview of the Controller of the Currency.
255	Same as Article 319, Civil Account Code.	Financial rule of the local Government so far as provincial payments are concerned.
256–257 ...	Repeat Articles 320–321, Civil Account Code.	These are instructions issued to the Bank by the Government of India under clauses 2 and 14 of the agreement with the Bank.
258	Same as Article 322, Civil Account Code.	These are part of subsidiary rules under T.O. 9 (*c*) and 12.
259	Same as Article 323, Civil Account Code, with the last two sentences altered with reference to the fact that classified accounts are submitted by the treasury. *See* foot-note under Article 278, Civil Account Code.	These are account rules falling within the purview of the Auditor General.
260–261 ...	Same as Articles 324 and 325, Civil Account Code.	

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Article number of the Madras Treasury Code.	Explanatory notes showing the origin of the rules.	Remarks where necessary regarding authority competent to amend, etc.

APPENDICES.

Appendix 1	Reproduces the Treasury Orders issued under Devolution Rule 16.	
„ 2	Embodies the agreement between the Government of India and the Imperial Bank of India.	
„ 3	Based on facts.	
„ 4	Based on the lists in Appendices C and D, Sub-Treasury Manual, and states existing facts.	
„ 5	Reproduces B.S.O. No. 183 and the notes under paragraphs 258, 258-A and 259, Sub-Treasury Manual. The annexures are also based on the Board's Standing Order and Appendix B to the Sub-Treasury Manual.	Paragraph 1 forms part of instructions issuable by the Auditor General regarding inspection of treasuries. The rest of the appendix form part of the administrative orders of the local Government.
„ 6	Based on the list in paragraph 20 (*a*) (i) Sub-Treasury Manual.	These are administrative rules of the local Government.
„ 7	Based on paragraphs 484—487, Madras Treasury Manual.	

FORMS.

Except Form No. 22, all the forms in this code are based on the existing Civil Account Code, Resource Manual, T. & A. (Treasury and Account) or Sub-Treasury Manual forms and these are quoted on the right hand corner of the top of each form. As regards Form 22, *see* Explanatory Memorandum to Article 94.

For the authorities competent to amend each form, *see* the article or articles prescribing each.